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Association of American Railway Accounting Officers



AGENDA FOR Nineteenth Annual Meeting



ATLANTIC CITY, N. J.
April Twenty-fourth
1907

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COMMITTEE OF ARRANGEMENTS.

PLACE OF MEETING

The vote of the members indicating Atlantic City as the place, and Wednesday, April 24, 1907, as the time, for the Nineteenth Annual Meeting, arrangements have been made by which the MARLBOROUGH-BLENHEIM will be the official headquarters of the Association during the continuance of the meeting, which will convene on day named, at that hotel, at ten o'clock a. m.

Members are urged, as far as practicable, to make their arrangements to arrive at Atlantic City before dinner on the evening of Tuesday, April 23, in order that they may participate in a social reception at the Brighton Casino at 8:30 p. m., at which time the Mayor of Atlantic City, in an address of welcome, will tender the freedom of the City to the members of our Association.

LOCATION OF ATLANTIC CITY.

Atlantic City is reached by the West Jersey & Seashore R. R. (Pennsylvania Railroad System) and the Atlantic City R. R. (Philadelphia & Reading Railway System), the Pennsylvania R. R. System running steam trains to and from Broad Street Station, Philadelphia, and steam and electric trains to and from Camden, N. J., via Market Street Wharf, Philadelphia; the Philadelphia & Reading Railway System running steam trains to and from Camden N. J., via Chestnut Street Wharf, Philadelphia.

TRANSPORTATION.

Officials of the following named lines advise that the courtesy of free transportation will be extended to members who are bona fide officers or employees of common carriers and dependent members of their families upon application to persons stated below, viz.:

TO WHOM TO APPLY.

NAME OF LINE.

W. E. BAILEY, General Auditor, Atchison, Topeka & Santa Fe Ry., Chicago, Ill.

*W. N. ROYALL, General Manager, Atlantic Coast Line R. R., Wilmington, N. C.

*Will issue transportation upon application through the regular channel



- W. D. GRAY, Auditor, Detroit, Toledo & Ironton Ry. (Ann Arbor R. R.), Toledo, Ohio.
- GEO. NOTMAN, Secretary, El Paso & Southwestern R.R., 99 John St., New York, N. Y.
- M. P. BLAUVELT, Comptroller, Erie R. R., New York, N. Y.
- *H. I. MILLER, President, Evansville & Terre Haute R. R., Chicago, Ill.
- D. B. KEELER, Vice-Prest., Fort Worth & Denver City Ry., Fort Worth, Texas.
- S. F. PARROTT, Vice-Prest., Georgia Southern & Florida Ry., Macon, Ga.
- H. W. WALKER, General Auditor, Grand Trunk System, Montreal, Que.
- R. I. FARRINGTON, 2nd Vice-Prest., Great Northern Ry., St. Paul, Minn.
- J. C. THURMAN, Gen. Auditor, Green Bay & Western R. R., Green Bay, Wis.
- *N. MONSARRAT, President, Hocking Valley Ry., Columbus, Ohio.
- *G. F. HAWKS, Gen. Supt. Houston & Texas Central R. R. (Houston East & West Texas Ry., & Houston & Shreveport R. R.), Houston, Texas.
- C. F. KREBS, Comptroller, Illinois Central R. R., Chicago, Ill.
- D. POTTINGER, Gen. Manager, Intercolonial Ry. of Canada, Moncton, N. B.
- *J. A. EDSON, President, Kansas City Southern Ry., Kansas City, Mo.
- R. M. HUDDLESTON, Auditor, Lake Shore & Michigan Southern Ry., Cleveland, Ohio.
- H. A. ST. JOHN, Auditor, Lake Superior & Ishpeming Ry. (Munising Ry. & Marquette & South Eastern Ry.), Marquette, Mich.
- G. N. WILSON, Gen. Auditor, Lehigh Valley, Philadelphia, Pa.
- *B. M. STARKS, Genl. Manager, Louisville & Nashville R. R., Louisville, Ky.
- GEO. S. HOBBS, Comptroller, Maine Central Ry., Portland, Maine.
- A. W. LEFEBER, Auditor, Midland Valley R. R., Muskogee, I. T.
- *Minneapolis & St. Louis Ry. (Iowa Central.)
- *E. PENNINGTON, Vice-Prest., Minn., St. Paul & Sault Ste. Marie Ry., Minneapolis, Minn.
- W. L. SEELIG, Auditor, Missouri, Kansas & Texas System, St. Louis, Mo.
- S. B. SCHUYLER, Genl. Auditor, Missouri Pacific Ry. (Iron Mountain and Leased, Operated & Independent Lines), St. Louis, Mo.
- J. W. THOMAS, JR., Prest. & Genl. Mgr., Nashville, Chattanooga & St. Louis Ry., Nashville, Tenn.
- LARZ A. JONES, Auditor, New Orleans & Northeastern R. R., New Orleans, La.
- R. A. WHITE, Auditor, New York Central & Hudson River R. R., New York City, N. Y.
- *W. H. CANNIFF, President, New York, Chicago & St. Louis Ry., Cleveland, Ohio.
- †W. A. PATTON, President, New York, Philadelphia & Norfolk R. R., Philadelphia, Pa.

*Will issue transportation upon application through the regular channel.

†Members of families for whom transportation is asked must also reside under same roof.

- W. L. BIRD, Auditor, Norfolk & Southern Ry., Norfolk, Va.
 †N. D. MAHER, Genl. Manager, Norfolk & Western Ry., Roanoke, Va.
 ERASTUS YOUNG, Genl. Auditor, Oregon R. R. & Navigation Co., Omaha, Neb.
 ERASTUS YOUNG, Genl. Auditor, Oregon Short Line R. R., Omaha, Neb.
 †M. RIEBENACK, Comptroller, Pennsylvania Railroad, Philadelphia, Pa.
 †J. W. RENNER, Comptroller, Pennsylvania Lines West of Pittsburgh (P., C., C. & St. L. Ry.), Pittsburgh, Pa.
 GEO. ZIEGLER, Comptroller, Philadelphia & Reading Ry., Philadelphia, Pa.
 E. H. KENNEDY, Auditor, Pittsburgh & Lake Erie R. R., Pittsburgh, Pa.
 H. S. HASTINGS, Aud. & Comptroller, Pittsburgh, Shawmut & Northern R. R., St. Mary's, Penna.
 W. H. WHITE, President, Richmond, Fredericksburg & Potomac R. R. (Washington Southern Ry.), Richmond, Va.
 M. H. CHAMBERLIN, Auditor, Rutland R. R., Rutland, Vt.
 A. DOUGLAS, Vice-Prest. & Genl. Auditor, St. Louis & San Francisco Ry., St. Louis, Mo.
 S. C. JOHNSON, Genl. Auditor, St. Louis Southwestern Ry. System, St. Louis, Mo.
 T. W. ROBY, Comptroller, Seaboard Air Line Ry., Portsmouth, Va.
 A. H. PLANT, Comptroller, Southern Railway, Washington, D. C.
 ERASTUS YOUNG, General Auditor, Southern Pacific Co., Omaha, Neb.
 R. FENBY, Auditor, Texas & Pacific Ry., Dallas, Tex.
 E. N. ARMSTRONG, President, Toledo, Peoria & Western Ry., Peoria, Ill.
 T. P. SHONTS, Prest. & Genl. Mgr., Toledo, St. Louis & Western R. R., Toledo, Ohio.
 ERASTUS YOUNG, Genl. Auditor, Union Pacific R.R., Omaha, Neb.
 †J. W. RENNER, Comptroller, Vandalia Line, Pittsburgh, Pa.
 T. J. TOBIN, Auditor, Wabash R. R., St. Louis, Mo.
 *C. A. WICKERSHAM, Prest. & Genl. Mgr., Western Ry. of Alabama (Atlanta & West Point Ry.), Atlanta, Ga.
 R. L. PORTER, Auditor, Wheeling & Lake Erie R. R., Pittsburgh, Pa.

PULLMAN ACCOMMODATIONS

On presentation of receipts showing fare paid for Pullman accommodations to Atlantic City, passes will be issued by that Company for the return trip, to members who are bona-fide employees of the Railroad Companies or common carriers, and are shown as such on their pay-rolls, and who properly come within the provisions of the Interstate Commerce Law relating to the issuance of passes. Under similar conditions passes will also be issued to members of the family of a member of the Association, provided they are really members of his household and dependent upon him for support.

*Will issue transportation upon application through the regular channel.

†Members of families for whom transportation is asked must also reside under same roof.

HOTEL ACCOMMODATIONS.

The Hotel Men's Association of Atlantic City offer the following schedule of rates to members and their families during the meeting of the Association of American Railway Accounting Officers, viz:
AMERICAN PLAN—RATES BY THE DAY.

HOTELS.	ROOMS WITHOUT PRIVATE BATH.				ROOMS WITH PRIVATE BATH.			
	For One Person.		For Two Persons.		For One Person.		For Two Persons.	
	In Single Room.	In Double Room.	In Double Room.	In Extra Large Room.	In Single Room.	In Double Room.	In Double Room.	In Extra Large Room.
Berkshire Inn.....	\$2.00 to \$2.50		\$4.00 & 5.00	\$5.00 & 6.00	.....		\$6.00 to \$7.00	
Chalfonte.....	3.50	4.50	6.00	7.00 & 8.00	.....		10.00	12.00
Craig Hall.....	2.50	2.50	5.00	5.00	3.00		6.00	6.00
Dennis.....	3.50 & 4.00	5.00	6.00 & 7.00	8.00	5.00 & 6.00	7.00 to 9.00	9.00 to 12.00	14.00
Haddon Hall.....	3.00 to 6.00		6.00 to 14.00		6.00 to 16.00		9.00 to 16.00	
Jackson.....	3.00	4.00	5.00	6.00	4.00	5.00	6.00	8.00
Lorraine.....	3.00	3.50	5.00	6.00	4.00	5.00	7.00	8.00
Mabelborough-Blenheim.....	4.00, 5.00 and 6.00		8.00, 9.00 and 10.00		5.00, 6.00 and 7.00		10.00, 11.00 and 12.00	
Monticello.....	2.00	2.50 & 3.00	4.00	5.00	3.00	4.00	5.00	6.00
Penhurst.....	2.50	3.00	5.00	6.00	3.50	4.00	7.00	8.00
Raleigh.....	2.50	3.00	5.00	6.00	4.00	5.00	7.00	8.00
Raymond.....	3.00	2.50	4.00	5.00	5.00			
Royal Palace.....	3.00	4.00	7.00	8.00	5.00	6.00	9.00	10.00 to 12.00
Rudolf.....	3.00	4.00	6.00	7.00	5.00	6.00	8.00	10.00
Seaside.....	3.00	4.00	6.00	7.00	5.00	6.00	9.00	10.00
Southern.....	2.50	3.00	5.00	6.00	5.00	6.00	7.00	8.00
St. Charles.....	3.00	4.00	6.00	8.00	5.00	6.00	8.00	9.00
St. Clair.....	2.00 & 2.50	2.50 & 3.00	5.00	6.00	4.00	5.00	8.00	10.00
Traymore.....	4.00	6.00	8.00	10.00	5.00	8.00	10.00	12.00
Wiltshire.....	3.00	3.50	5.00	6.00	.....	5.00	8.00	.....

ASSOCIATION OF AMERICAN RAILWAY
ACCOUNTING OFFICERS.

AGENDA.¹

EIGHTEENTH ANNUAL MEETING.

THE MEETING WILL CONVENE AT TEN O'CLOCK, WEDNESDAY
MORNING, APRIL 24, 1907.

ORDER OF BUSINESS.

1. CALLING ROLL OF MEMBERS.

(It is requested that each member present will rise and answer the roll when his name is called by the Secretary.)

("A quorum to do business shall consist of not less than the representatives of twenty-five independent roads or systems, but a less number may adjourn from time to time."—*Article X, Constitution.*)

2. READING MINUTES OF LAST MEETING.

(The minutes of the last meeting having been printed and sent to each member, the Chair will entertain a motion:

Whereas, The minutes of the last annual meeting have been printed and sent to each member, therefore,

Resolved, That the reading of the minutes of the last annual meeting shall be dispensed with, and the said minutes as printed are hereby adopted.)

3. PRESIDENT'S ADDRESS.

Mr. A. H. Plant.

4 and 5. RECEPTION OF AND ACTION UPON REPORT OF EXECUTIVE COMMITTEE.²

¹ This Agenda is not intended to be authoritative or official. It is compiled by the Secretary merely with a view to facilitating the orderly dispatch of business at the Convention, and to prevent matters, of which he has knowledge, from being overlooked.

SECRETARY.

² See page 15 of this pamphlet.

6 and 7. RECEPTION OF AND ACTION UPON REPORTS OF STANDING COMMITTEES.

- (a) Standing Freight Committee.¹
- (b) Standing Passenger Committee.²
- (c) Standing Committee on Disbursements.³
- (d) Standing Committee on Car Accounts and Miscellaneous Revenue Accounts.⁴
- (e) Standing Committee on Statistics.⁵
- (f) Standing Committee on Accounts with the Government.⁶

8 and 9. RECEPTION OF AND ACTION ON REPORTS OF SPECIAL COMMITTEES.

- (a) Report of Special Committee to Attend National and State R. R. Commissioners' Conventions.⁷
- (b) Report of Special Committee on "Denver Plan."⁸
- (c) Report of Special Committee on Corporate, Fiscal and General Accounts.⁹
- (d) Any other Special Committees which may have been appointed should make their reports at this juncture.

10. READING OF ADDRESSES.

Address by Mr. D. B. Martin, delegate from the American Association of General Passenger and Ticket Agents.

Address by Mr. H. A. Gray. *Subject*: "The future of the Association."

11. UNFINISHED BUSINESS.

Proposed amendment to Constitution.¹⁰

12. NEW BUSINESS.¹¹

("Resolutions offered for consideration shall always be in writing; and on request of Chairman, or any member the maker of any motion shall reduce the same to writing before it shall be entertained."—*By-Law IV.*)

13. ELECTION OF OFFICERS AND EXECUTIVE COMMITTEE.

Retiring President, A. H. Plant.

Retiring First Vice-President, Frank Nay.

Retiring Second Vice-President, W. J. Hobbs.

Retiring Secretary, C. G. Phillips.

Retiring Members of Executive Committee, H. A. Gray, E. A. Stockton, Jos. W. Coxe, Geo. B. Dunbar.

Hold-over Members of the Executive Committee, C. F. Krebs, G. N. Wilson, M. P. Blauvelt. (One vacancy to be filled caused by resignation of F. A. Healy.)

14. FIXING TIME AND LOCATION OF NEXT MEETING.

("The annual meetings of the Association shall be held on the last Wednesday in either the months of April, May, June, July, August or September of each year. The location and time of such meetings shall be determined at the preceding meeting in manner as follows: Each member entitled to vote as aforesaid shall designate his choice by ballot, and the place named by a majority shall be fixed for holding the next meeting.

"Special meetings of the Association shall be called at any time or place by the President, at the request of a majority of the Executive Committee."—*Article X, Constitution.*)

ADJOURNMENT.

¹See page 39 of this pamphlet. ²See page 67 of this pamphlet. ³See page 73 of this pamphlet. ⁴See page 77 of this pamphlet. ⁵See page 79 of this pamphlet. ⁶See page 81 of this pamphlet. ⁷See page 83 of this pamphlet. ⁸See page 85 of this pamphlet. ⁹See page 89 of this pamphlet. ¹⁰See page 92 of this pamphlet. ¹¹See page 105 of this pamphlet.

To Members:

The accompanying Reports of Committees have been filed with the Secretary, and will be presented to the Association at its forthcoming Annual Meeting.

A handwritten signature in cursive script, appearing to read "C. Phillips", with a horizontal line drawn underneath the signature.

Secretary.

CHICAGO, April 23, 1907.



ASSOCIATION OF AMERICAN RAILWAY ACCOUNTING
OFFICERS.

REPORT OF EXECUTIVE COMMITTEE.
1906-1907.

PERSONNEL OF COMMITTEE.

A. H. PLANT, *Chairman*.
C. G. PHILLIPS, *Secretary*.

FRANK NAY.
W. J. HOBBS.
H. A. GRAY.
E. A. STOCKTON.
JOS. W. COXE.

GEO. B. DUNBAR.
C. F. KREBS.
*F. A. HEALY.
G. N. WILSON.
M. P. BLAUVELT.

* Resigned during year.

REPORT OF EXECUTIVE COMMITTEE

TO

NINETEENTH ANNUAL MEETING,

April 24, 1907.

To the Association of American Railway Accounting Officers:

Your committee has held two meetings since the last annual meeting of the Association, namely, at Washington, D.C., December 7, 1906, and March 5th and 6th, 1907, and begs leave to report on the various subjects which have come before it as follows:

First.

SUBJECT : CHANGING TIME AND PLACE OF 1907 ANNUAL MEETING.

At the last annual meeting of the Association the 1907 annual meeting was fixed to occur on the last Wednesday in June, 1907, at Bluff Point, N. Y. (see 21st report page 31).

It was reported to the Executive Committee that it would be necessary for the Association to pass upon the work of the Special Committee on Corporate, Fiscal and General Accounts involving the formulation of accounts and returns under the Hepburn Bill which the Interstate Commerce Commission, it is understood, intend shall be effective as of July 1st, 1907, and that consequently it would be necessary for the Association to hold its annual meeting at least two months earlier than the time fixed at the last annual meeting.

It further appeared that Bluff Point would not be available so early in the season as the last Wednesday in April, 1907, the latest date upon which it would be feasible for the Association to pass upon the question of federal governmental accounts and returns and afford the necessary time for the Interstate Commerce Commission to formulate the same prior to July 1st, 1907.

By unanimous vote the Secretary was directed to issue

a circular to members of the Association making this explanation and submit the matter to a vote by postal card as to whether the time and place of the 1907 annual meeting shall be changed from Bluff Point, N. Y., on the last Wednesday in June to Atlantic City, N. J., the last Wednesday in April, 1907.

This was done and the postal card vote resulted as follows:

For Atlantic City, N. J.	377
For Bluff Point, N. Y.	21
Majority for Atlantic City. . . .	356

Consequently a call was issued by the Secretary to members fixing the 1907 annual meeting for April 24th, 1907, at Atlantic City, N. J.

Second.

SUBJECT: SUPPLEMENT TO SYNOPSIS 1903.

At the last annual meeting the following resolution was adopted by the Association (see 21st report page 28).

"Resolved, That the Secretary prepare and issue a supplement to the Synopsis 1903, bringing same to date, and that he hereafter do this annually."

The Secretary reported to the Committee that he had, with the approval of the President of the Association, not complied with the instructions given in the resolution quoted, because (1) It appeared that such a supplement would cost more than the funds available in the treasury for that purpose, (2) Such a supplement would be almost as voluminous as the Synopsis itself and the corrections and additions, if stated in that way, would be confusing and (3) The probability of fundamental changes in disbursements and other accounts during the current and succeeding year would render both the Synopsis itself and the supplement practically useless and misleading.

The committee adopted the following resolution on the subject:

Resolved, That the Executive Committee hereby approves the action of the Secretary in not complying with the resolution passed at the 1906 annual meeting directing him to pre-

pare and issue a supplement to the Synopsis 1903, and recommends to the Association that the matter of preparing and printing a Synopsis covering the Association's proceedings be deferred until after the 1809 annual meeting.

Third.

SUBJECT: REPORT OF JOINT COMMITTEE OF AMERICAN ASSOCIATION OF GENERAL PASSENGER AND TICKET AGENTS AND THIS ASSOCIATION.

In accordance with the action taken at the 1906 annual meeting (see 21st report pages 71 and 72), the President of this Association appointed the following members a committee to confer with a committee of five of the American Association of General Passenger and Ticket Agents with a view of furthering the mutual interests of the respective Associations, and especially to carefully consider the suggestions advanced in a paper of Mr. A. D. Joslin of this Association, read before the American Association of General Passenger and Ticket Agents at a meeting in the City of Mexico, October 18th, 1905. The committee consisted of

MESSRS. A. D. JOSLIN, *Chairman*.
J. H. SHEARING.
A. HERMANY.
C. B. HAYES.
A. J. GILLINGHAM.

The Committee appointed by the American Association of General Passenger and Ticket Agents consisted of

MESSRS. G. T. BELL, *Chairman*.
C. A. CAIRNS.
O. P. McCARTY.
J. C. HAILE.
D. J. FLANDERS.

A resume of the subjects before and action taken by the joint committee was before the Executive Committee and is hereto attached marked Exhibit A. It is respectfully referred to the Association with the recommendation that this Association keep in touch with

the American Association of General Passenger and Ticket Agents with a view to bring about harmony of action in respect to matters in which both Associations are interested.

Fourth.

SUBJECT: APPOINTMENT OF A REPRESENTATIVE OF THIS ASSOCIATION TO ATTEND THE ANNUAL MEETING OF AMERICAN ASSOCIATION OF GENERAL PASSENGER AND TICKET AGENTS AT ATLANTIC CITY OCTOBER 16TH, 1906.

The American Association of General Passenger and Ticket Agents having invited this Association to accredit a representative to attend its meeting at Atlantic City, October 16th, 1906 (see 21st report pages 73 and 74) and the matter having been referred to this Committee, the Committee approved the appointment by the President of Mr. A. J. Gillingham to attend such meeting of the American Association of General Passenger and Ticket Agents.

Accordingly Mr. A. J. Gillingham did attend such meeting as representing this Association and delivered an address, copy of which is appended hereto marked Exhibit B.

The following resolution is respectfully recommended for adoption by the Association:

Resolved, That the thanks of the Association are extended to Mr. A. J. Gillingham for his paper read before the American Association of General Passenger and Ticket Agents at Atlantic City, October 16, 1906.

Fifth.

SUBJECT: DELEGATE FROM AMERICAN ASSOCIATION OF GENERAL PASSENGER AND TICKET AGENTS TO ATTEND 1907 ANNUAL MEETING OF THIS ASSOCIATION.

The President with the approval of this Committee, having extended to the American Association of General Passenger and Ticket Agents an invitation to have a

representative of that Association attend the 1907 annual meeting of this Association such invitation was accepted by the American Association of General Passenger and Ticket Agents at its meeting held at Atlantic City, N. J., Oct. 16th, 1906 and Mr. D. B. Martin, Manager Passenger Traffic, Baltimore & Ohio R. R. was appointed as such representative.

Sixth.

SUBJECT: APPOINTMENT OF DELEGATE TO REPRESENT THIS ASSOCIATION AT MEETING OF AMERICAN ASSOCIATION OF GENERAL PASSENGER AND TICKET AGENTS AT ATLANTA, GA., OCTOBER 15th, 1907.

The American Association of General Passenger and Ticket Agents having extended an invitation to this Association to appoint a member of this Association as a delegate to attend the meeting of that Association to occur at Atlanta, Ga., October 15th, 1907, presenting a paper on some suitable subject, the Executive Committee respectfully recommends to the Association that the President be authorized to appoint a member of this Association as such delegate.

Seventh.

SUBJECT: RESIGNATION OF MR. F. A. HEALY FROM COMMITTEE.

The following letter was presented to the Committee by the Chairman:

"ATLANTA, GA., NOV. 19, 1906.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:*—It is with extreme regret that I hereby tender my resignation as a member of the Executive Committee of

the Association of American Railway Accounting Officers. This, on account of my having connected myself with the Interurban Traction Service.

"I wish to thank the members, through you, for their extreme courtesy shown me during the past ten years of my connection with the Association, and also express my appreciation of their having elected me to the responsible position on the Executive Committee.

"With kindest expression of personal esteem for yourself, sir, I remain,

"Yours very truly,

"F. A. HEALY,
"Auditor."

"P. S. While I will not surrender my official title with the West Point Route until January 1, 1907, I will not be able to attend meeting of the Executive Committee in Washington December 7th, as per notice just received from Secretary."

The following resolution was adopted:

Resolved, That the resignation of Mr. F. A. Healy as a member of this Committee be accepted with regret.

Eighth.

President Plant reported that at the first quarterly meeting of the Special Committee on Corporate, Fiscal and General Accounts, which Committee has in charge the matter of governmental accounts and returns to be formulated by the Interstate Commerce Commission under the Hepburn Bill and by the several State Commissions of the country, held at Washington, D. C., December 5th, 6th and 7th, 1906, it was recognized that to carry to a satisfactory conclusion the work assigned to it, a fund would be necessary to meet the expenses of the Committee for printing and other incidentals, which must of necessity be incurred. That Committee, therefore, unanimously recommended to the Executive Committee of the Association that it raise the sum of \$5,000.00 for the purpose of defraying expenses incurred and to be incurred in its work by assessment on roads represented in the Association, such assessment to be on the basis of the mileage of such roads according to the twenty-first report of the Association.

The Executive Committee unanimously concurred in such recommendation, and while the constitution of the Association prescribes that assessments shall be made upon a per capita membership basis, it decided

that such a basis would be inequitable in this instance and the following resolutions were unanimously adopted: viz.:

(1) *Resolved*, That the sum of \$5,000, to meet expenses incurred and to be incurred by the Association and its committees having in charge the matters of federal governmental accounts and returns under the Hepburn bill, and state governmental accounts and returns required by the several State Commissions, be raised by assessment on railway companies represented in the Association, and that such assessment be made on the basis of the mileage of such roads according to the twenty-first report of the Association.

(2) *Resolved*, That the Secretary is hereby directed to forthwith collect such assessment.

In accordance with such action the Secretary levied and collected such assessment, as will appear by his accounts.

Ninth.

SUBJECT: FREIGHT CLAIMS.

This subject was before the Committee and the following preamble and resolution adopted:

Whereas, The Freight Claim Association at its last meeting, promulgated the following proposed rules, viz.:

"5. A distribution statement showing the amount due from each interested carrier, for rendition as per Section 6, shall be prepared by the settling carrier as soon as apportionment is determined, one copy being provided for each carrier. If one carrier only is interested, the statement and claim papers shall be sent to it; if two or more other carriers are interested the original statement and the claim papers shall be sent to the most distant carrier, and a copy of the statement, which shall show the disposition made of the claim papers to each other interested carrier, except that if the settling carrier be an intermediate carrier, claim papers shall be sent to the last interested carrier in the direction of destination.

"The distribution statement sent an intermediate carrier, when unaccompanied by claim papers, shall be made on a standard blank to be agreed upon, which shall contain a statement of the claim, way-bill reference, point of origin, amount of claim, each carrier's proportion, how arrived at, and such other facts as may be necessary for the understanding of said carriers. (The intermediate carriers may obtain papers from the carrier with whom they are lodged.)

"It is understood that fast freight line organizations handling claims shall be considered as carriers in connection with above clauses.

"6. On or before the 10th of each month (or weekly, by special agreement, if necessary to avoid a large accumulation) the settling carrier shall prepare a statement of amounts due from each debtor carrier, and shall render the statement, with the distribution statements and claims securely attached thereto, to the freight claim official as heretofore provided, and forward by express, postal mail or messenger. Draft may be drawn on or after the 25th of the month for the total of the statement, and shall be paid by the debtor carrier upon presentation.

"7. Any amount so charged in monthly debit statement, if for any reason unsatisfactory to the debited carrier, may be recharged to paying carrier on any monthly debit statement, within one year from date of first charge. If interested lines cannot come to an agreement on such re-charge, the amount shall be carried by the paying carrier and the case referred to the Arbitration Committee for decision. Provided that any amount not so re-charged within one year shall not be subject to re-charge on monthly debit statement without first securing by correspondence authority for the re-charge."*

Resolved, That the Secretary of the Association be instructed to write the Secretary of the Freight Claim Association that this Association can not be bound by any action the Freight Claim Association may take in regard to keeping accounts, drawing for balances or payment of freight claims between carriers.

Tenth.

SUBJECT: ADDRESS AT 19th (1907) ANNUAL MEETING.

Acting under the provision of Section 9 of the By-Laws of the Association the Executive Committee designated, through the President, Mr. H. A. Gray, to deliver an address on the subject "The Future of the Association."

Eleventh.

SUBJECT: INVITATION TO THE INTERSTATE COMMERCE COMMISSION AND MR. H. C. ADAMS IN CHARGE OF STATISTICS AND ACCOUNTS TO ATTEND THE 19th (1907) ANNUAL MEETING.

Following the precedents at the 16th, 17th and 18th annual meetings to which government departments were invited to send representatives, the Executive Committee requested the President to invite the Interstate

* Extract from "Proceedings of a Special Session of the Freight Claim Association held at Cincinnati, O., January 30-31, 1907.

Commerce Commission and Mr. H. C. Adams in charge of Statistics and Accounts to attend the 19th (1907) annual meeting of the Association and acting upon such request the President has extended such invitations.

Twelfth.

SUBJECT: SECRETARY'S ACCOUNTS.

The Committee, acting under the provisions of Article IX of the Constitution that your Committee should "supervise and audit the accounts of officers," appointed as a Committee to audit the Secretary's accounts:

MESSRS. C. F. KREBS, *Chairman*.
FRANK NAY,
M. P. BLAUVELT,

and such Committee will report to the annual meeting.

Thirteenth.

SUBJECT: HONORARY MEMBERS.

The subject of the election of honorary members was before the Committee and after full consideration it respectfully recommends the adoption by the Association of the following resolution on the subject:

Resolved, It is the sense of the Association that hereafter honorary memberships be restricted to members who are retiring from active business life, or members who by reason of eminent services are entitled to especial and distinguished honors.

The Committee also recommends the amendment of the Constitution of the Association to cover these points, and, in order to place the matter in line for formal action, the following amendment to the Constitution is hereby submitted for consideration and action at the next (1908) annual meeting of the Association, viz.: To add to the last paragraph of Article III of the Constitution the following words, to wit:

"Honorary memberships shall be restricted to members of the Association who are retiring or have retired from active business life, or who, by reason of eminent services, are entitled to especial and distinguished honors."

All of which is respectfully submitted, for the Executive Committee,

A. H. PLANT, *Chairman*.

C. G. PHILLIPS, *Secretary*.

EXHIBIT A TO REPORT OF EXECUTIVE COMMITTEE.

To the Executive Committee, Association of American Railway Accounting Officers:

On behalf of your Special Committee appointed to confer with a like committee from the American Association of General Passenger and Ticket Agents, I beg to submit the following resume of subjects and actions had thereon by the two committees in conference at Chicago, January 11 and 12, and New York City, March 4 and 5, 1907.

Respectfully,

A. D. JOSLIN, Chairman.

1. *Collection and Returns of Transport Trains.*

Whereas, Valuable experience and information was presented to the Committee on the subject of collection and returns of transportation on trains tending to show the importance of having this work handled by the Accounting Department; it is

Recommended, That if the Association of American Railway Accounting Officers appoints a representative to attend the next annual meeting of the American Association of General Passenger and Ticket Agents that the address be on that subject.

2. *Adoption of Oval or Round punch in place of "L" Punch, for Limiting Tickets.*

This subject was introduced because of the action of the Western Passenger Association in making it the official punch of that As-

sociation to use in limiting tickets, and after discussion, the following was adopted:

Resolved, That in view of the fact that up to the present time but one of the various Territorial Associations, and not all roads in that Association, have adopted the Oval or Round Punch as a substitute for the "L" punch, this Committee recommends for the sake of uniformity the continued use of the "L" punch for limiting tickets, and further recommends that representation be made to said Association with a view of returning to the exclusive use of the "L" punch.

3. *Wording of Contracts of Tickets Issued at Special Reduced Rates.*

Subject referred to this Committee by the American Association of General Passenger and Ticket Agents, at its meeting held at Atlantic City, October 26, 1906. After due consideration, it was

Resolved, That it is the sense of this Committee that it would be inadvisable to embody in contracts of one way interline tickets a clause, as suggested, reading:

"If limited as to time it indicates that ticket is sold at reduced rate, and will not be accepted, unless used to destination for continuous passage, etc."

for the reason that unlimited rates are no longer generally quoted in published tariffs, and in the absence of such, the limited rate could hardly be considered as a reduction; and it is further understood by this Committee that in contracts of all round-trip reduced fare tickets this, or a similar clause, is now embodied.

4. *Arrangement of Printed Matter on Coupons of Interline Tickets.*

Reference was made to the action taken at the annual meeting of the Association of American Railway Accounting Officers, held at Hot Springs, Va., May 27th and 28th, 1903, as follows:

"The American Association of General Passenger and Ticket Agents was requested to carefully consider the advisability of printing the name of the road over which the coupon of interline tickets is good (together with the Association road number) in bold type, preferably on the first line of the coupon, to attract the first attention of the conductor or gateman to whom the ticket is presented, and that when considering this suggestion, which has already been recommended for adoption by the Central, Western and Trans-Continental Passenger Associations, appropriate action be also taken with a view of securing greater uniformity in the arrangement of the printed matter on coupons of interline tickets."

And it was therefore

Resolved, That this Committee recommend that the name of line over which coupon is valid be printed in bold type at

top of coupon, and that name of issuing line be printed at bottom of coupon, and urge that the Secretary of American Association of General Passenger and Ticket Agents place this subject actively before the various interterritorial Associations.

5. *Uniformity in Prepaid Orders.*

It was the sense of the Committee that uniformity was desirable and a Sub-Committee was appointed to consider the subject in detail and promulgate their report to each member of the Joint Committee for suggestions and further action.

6. *Standard Ticket Contracts and Uniform Interline Tickets.*

In view of the acceptance, without definite action, by the American Association of General Passenger and Ticket Agents at their meeting in Atlantic City, October, 16, 1906, of a report of this Committee containing the following resolution:

"Resolved, That we hereby endorse the revised report dated March 1, 1906, of the Committee on Standard Ticket Contracts, and recommend its endorsement and adoption by the American Association of General Passenger and Ticket Agents, and further recommend that inasmuch as the report deals only with contracts of round trip tickets, a committee be authorized to continue their work so as to include the formation of coupons, and also both contract and coupons of one way tickets."

The Committee adopted the following resolution:

Resolved, That this Committee recommend that the American Association of General Passenger and Ticket Agents be requested to urge the appointment of a new committee to report on one way contracts, or to urge the present Committee to bring in an early report, and in connection with this recommendation your Committee understand that the term "Formation" occurring in the above resolution refers entirely to the arrangement of type matter on coupons and has no relation to size or other peculiarities of structure.

7. *Uniform Interline Tickets.*

The Committee adopted the following resolution:

Resolved, That we recommend that a committee composed of representatives of the American Association of General Passenger and Ticket Agents and the Association of American Railway Accounting Officers be appointed to consider the subject of the general adoption by American railways of a uniform interline ticket system, with a view to eventually arriving at Uniformity, and the general use of an im-

proved system, whereby the multiplicity of separate forms required under present conditions may be reduced to a minimum, also pending report of said Committee, individual lines be requested not to adopt any new style of interline tickets without first submitting the same to the said Committee for consideration and recommendation.

8. *Approved General Rules Governing the Division of Interline Passenger Fares.*

The Secretary of the Committee was directed to prepare a compilation showing names of all roads of 500 miles or more in length classified as to mileage, giving the following information:

- 1st. The Department which makes divisions.
- 2nd. The Department checking foreign reports and to which claims are made for short proportions.

The result of such compilation was as set forth at the end of this report.

9. *Safety Inks: For Stamping and Writing on Tickets.*

Resolved, That it is the sense of this Committee that in connection with action taken by the American Association of General Passenger and Ticket Agents at their Atlantic City meeting October 16, 1906, on the subject of safety paper, the matter of Safety Ink is of vital importance, and we earnestly recommend its early and serious consideration with a view to definite recommendation being promulgated to individual lines.

10. *Inspection of Ticket Offices.*

Resolved, That it is the sense of this Committee that this question is one which should be dealt with by individual lines.

11. *Unstamped Tickets.*

It is the view of the Committee that failure to stamp tickets should be treated the same as any other dereliction of duty.

12. *Bulletin of Lost or Stolen Tickets.*

Resolved, That this Committee recommend the abolition of the system of bulletining tickets lost by passengers, confining same only to those in which the company is interested, namely, those which may be lost in transit, lost or stolen from stock-room, or agencies, or which may have gotten or may get into circulation in a surreptitious or irregular manner.

13. *Official Numbers of Transportation Lines on Back of Tickets.*

Reference was made to former action of Association of American Railway Accounting Officers and American Association of General Passenger and Ticket Agents, and it was

Resolved, That the recommendation made with reference to numbering tickets on the reverse side to designate the issuing road seems to have been acted on only to a limited extent, and it is the sense of this Committee that if followed out it would be very helpful to the accounting departments.

14. *Improved Style of Dating Stamp.*

It was the opinion that more uniformity should be observed in the size, etc., and that the names of stations and date should be larger than is provided for by dating stamps at present in use.

CLASSIFICATION OF REPLIES TO CIRCULAR LETTER ASKING FOR INFORMATION CONCERNING DE- PARTMENT MAKING DIVISIONS, CHECK- ING FOREIGN REPORTS, ETC.

ROADS FOR WHICH THE ACCOUNTING DEPARTMENT MAKES DIVISIONS, CHECKS FOREIGN REPORTS, AND CONDUCTS CORRESPONDENCE REGARDING CLAIMS:

<i>(Over 1000 Miles Each.)</i>	<i>Miles.</i>
Atchison, Topeka & Santa Fe (including Coast Lines) . . .	6,908
Baltimore & Ohio	3,464
Boston & Maine	2,418
Chicago, St. Paul, Minneapolis & Omaha	1,712
Chicago & North-Western	7,454
Chicago, Milwaukee & St. Paul	7,110
Chicago, Burlington & Quincy (including B. & M. R.)	8,824
Chicago Great Western	1,476
Canadian Pacific	9,055
Canadian Northern	2,580
Colorado & Southern	1,075
Denver & Rio Grande (including Rio Grande Western)	2,532
Grand Trunk	4,642
Great Northern	6,501
Gulf, Colorado & Santa Fe	1,473
Houston & Texas Central, and Associated Roads	1,017
Illinois Central (including Y. & M. V.)	5,699
Lake Shore & Michigan Southern	1,520
Michigan Central	1,745
Minneapolis, St. Paul & Sault Ste. Marie	2,234
Minneapolis & St. Louis (including Iowa Central)	1,358
New York, New Haven & Hartford	2,061
Northern Pacific	5,437
Oregon Short Line	1,440
Oregon Railroad & Navigation Co. (R. R. only)	1,259
Rock Island Lines	7,801
Southern Pacific	6,052
San Pedro, Los Angeles & Salt Lake	1,045
St. Louis & San Francisco	4,500
Union Pacific	2,955
Wabash	2,514

Total, 30 roads, over 1,000 miles each 115,861

(Over 500 Miles and Less than 1,000 Miles Each.)

Chicago, Indianapolis & Louisville	591
Duluth, South Shore & Atlantic	576
Delaware & Hudson.	781
Delaware, Lackawanna & Western.	950
Maine Central	964
Wisconsin Central.	977

Total, 6 Roads, less than 1,000 miles each. 4,839

Total number of roads over 500 miles in length 36; aggregate mileage 120,700 miles.

ROADS FOR WHICH THE PASSENGER TRAFFIC DEPARTMENT MAKES
DIVISIONS, CHECKS FOREIGN REPORTS AND CONDUCTS
CORRESPONDENCE REGARDING CLAIMS.

(Over 1,000 Miles Each.)

	<i>Miles.</i>
Atlantic Coast Lines	4,327
Central of Georgia	1,890
Chesapeake & Ohio	1,830
Cincinnati, Hamilton & Dayton, and Associated Roads	3,483
Erie.	2,553
International & Great Northern	1,160
Louisville & Nashville.	4,298
Lehigh Valley	1,445
Missouri, Kansas & Texas System.	3,073
Mexican Central	3,203
Nashville, Chattanooga & St. Louis	1,230
Pennsylvania Railroad Lines east of Pittsburg.	7,137
Pennsylvania Lines west of Pittsburg.	2,840
Philadelphia & Reading.	1,455
Seaboard Air Line	2,611
St. Louis Southwestern System.	1,452
Texas & Pacific.	1,848

Total, 17 Roads, over 1,000 miles each 45,835

(Over 500 Miles and Less than 1,000 Miles Each.)

	<i>Miles.</i>
Buffalo, Rochester & Pittsburg	568
Chicago & Eastern Illinois	947
Cincinnati, New Orleans & Texas Pacific (including Alabama Great Southern)	626
Florida East Coast Railway	507
Grand Rapids & Indiana.	582
Kansas City Southern.	857
New York, Chicago & St. Louis.	523
Lake Erie & Western.	882
New Orleans & Northwestern, and Associated Roads	509
San Antonio & Aransas Pass	724

Total, 10 roads, over 500 and less than 1,000 miles
each. 6,705

Total number of roads over 500 miles in length 27; aggregate mileage 52,540.

Miscellaneous.

Road.	Mileage.	Dept. making divisions.	Dept. receiving claims.	Dept checking Foreign Reports.	Dept. making claims.
B. & O. S. W.	991	Traffic	Traffic	Accounting	Accounting
C. R. R. of N. J.	648	Traffic	Traffic	Accounting	Accounting
C. & A.	970	Accounting	Accounting	Traffic	Traffic
C. C. C. & St. L. and associated Roads.	2,538	Traffic	Traffic	Accounting	Accounting
Inter-oceanic of Mexico.	736	Traffic	Accounting	Accounting	Accounting
Mexican International.	911	Traffic	Traffic	Accounting	Accounting
Nat'l R. R. of Mexico.	1,730	Traffic	Accounting	Accounting	Accounting
N. Y. O. & W.	546	Traffic	Traffic	Accounting	Accounting
N. Y. C. & H. R.	3,443	Traffic	Accounting	Accounting	Accounting
Southern.	7,552	Traffic	Traffic	Accounting	Accounting
Vandalia	807	Traffic	Traffic	Accounting	Traffic
<hr/>					
20,872					

Total 11 Roads. 20,872 miles.

Following Roads failed to reply to letters of inquiry:

	<i>Miles.</i>
Central Vermont.	586
El Paso & Southwestern	815
Intercolonial	1,449
Mobile & Ohio.	926
Missouri Pacific.	6,340
Norfolk & Western.	1,862
Ohio Central	600
Reed Newfoundland Co.	714
Western Maryland	536
<hr/>	
Total, 9 Roads	13,828

Summary.

		<i>Mileage.</i>
Total number roads addressed.	83 or 100%	207,940 or 100%
Divisions made by Accounting Department	37 or 45%	121,670 or 58%
Divisions made by Traffic Department.	37 or 45%	72,442 or 35%
Foreign Reports checked by Accounting Department.	46 or 56%	140,602 or 68%
Foreign Reports checked by Traffic Department	28 or 34%	53,510 or 25%
Roads which failed to reply.	9 or 10%	13,828 or 7%

EXHIBIT B, TO REPORT OF EXECUTIVE COMMITTEE.

ADDRESS

OF

MR. A. J. GILLINGHAM,

AUDITOR OF PASSENGER RECEIPTS, PENNSYLVANIA RAILROAD
COMPANY.

(Member of Association of American Railway Accounting Officers.)

DELIVERED BEFORE

AMERICAN ASSOCIATION OF GENERAL PASSENGER AND TICKET
AGENTS.

At its Fifty-first Annual Meeting, Held in Atlantic City, N. J.,
October 16, 1906.

Mr. President and Members of the Association:

In response to the invitation extended by your organization, the Association of American Railway Accounting Officers selected me to represent its membership at this meeting. While fully appreciating the honor conferred by this appointment, no less gratification is derived from also being enabled to extend to you assurances of the great pleasure experienced in having the opportunity of addressing an organization comprising the ablest representatives of the passenger traffic branch of the American railway service who have succeeded in making their Association one of the most potent educational factors identified with the promotion of twentieth century transportation development.

A brief recital of the beginnings of our respective organizations may prove interesting, and at all events, will serve to refresh recollections. The American Association of General Passenger and Ticket Agents was, as you are aware, organized during ante-bellum days, the year 1855 having marked its advent, and only a little over a year since you celebrated in appropriate manner the golden jubilee of your continuous years of organized activity. The Association of American Railway Accounting Officers is not yet out of its teens, having been formally instituted in 1888.

Both bodies grew from exigencies confronted at or about the time of their creation. The Accounting Officers organized at about the period in which the work of the Interstate Commerce Commission, in connection with the regulation of railway affairs, was inaugurated, when there was felt necessity for joint action by the railroads with the view of adopting, if possible, some uniform accounting methods which would provide for systematic and intelligible reporting of statistics and other data required by the Commission in the discharge of its functions. All who have read the provisions of the

recently operative railway rate bill, known as "The Hepburn Act," will readily concede that the demand for uniformity in railway accounting has materially increased now that the Interstate Commerce Commission, under enlarged scope and powers, occupies a distinct vantage point enabling it, at its discretion, to both dictate and formulate accounting procedure for railway observance, instead of, as under the old law, finding it politic to accept such reports as carriers may have found it advisable to render.

Throughout its life each Association has been instrumental in bringing about many important reforms in its own field, but there remain many undisposed of things in which both have a common interest, and an interchange of representation at Association meetings should and undoubtedly will awaken a tendency towards practical co-operation in establishing uniformity in dealing with matters related to and affecting the conduct of the branches of the railway service from which is recruited our respective membership.

A paper read by the representative of the Association of American Railway Accounting Officers at your meeting held in the City of Mexico, on October 18, 1905, has already resulted profitably, and will, no doubt, prove still more advantageous. This was evidently recognized by your Association when it authorized the appointment of a committee to confer with a like committee to be named by the Accounting Officers to act in conjunction on the subjects presented in that paper.

Since your last annual convention this joint committee has had one meeting, which was held in the City of New York, on July 11, 1906. It may not be amiss for me as a member of that committee, and notwithstanding the fact that its report will be offered for consideration at this meeting of your Association, to predict that much that is desirable to both Associations will be accomplished if the committee is continued for further discussion of the subjects now assigned for its investigation and report.

Each Association has been striving to establish harmonious and uniform action along its own lines, and it seems rather singular that long before this time effort has not been directed toward securing joint action in the same channels. It is true an attempt in that direction was at one time made, and it is hoped that the present effort may be longer continued and may meet with the success that will surely come if the project is pursued with the proper determination.

A committee of three, of which I was a member, was delegated by the Accounting Officers to attend your meeting held in the City of Denver, in September, 1890, for the purpose of enlisting co-operation in certain matters by your Association which properly came within its scope, but in which also the railroad Accounting Departments in general were deeply interested. Several of the questions then raised were subsequently worked up to more or less satisfactory conclusions. One of them, however, may be said to have died an untimely death. With your permission, I shall on this occasion endeavor to bring about its resurrection and have it invested with enduring characteristics. Reference is now made to the proposed plan of placing official numbers, representing roads, on the face and back of ticket coupons; that on the face to represent the number of the line over which the coupon was to be honored for passage, and the one on the back to represent the line by which the coupon was issued.

At the meeting of your Association referred to, there was appointed a committee to confer with a similar committee of the Accounting Officers on the subject, and this joint committee held a conference thereon in New York City, on December 18, 1890, the result of which is given in full in the proceedings of your Chicago meeting of February 17, 1891, at which meeting your Association concurred in and adopted the several conclusions reached by the joint committee, and these will be only briefly touched upon at this time, viz.:

1. That the Editor of the Official Railway Guide be requested to assign in the issue of the Guide a designating number to each railway and transportation line in the United States, Canada, and Mexico, and to show the initials of each company with its number.
2. That it was the consensus of opinion that the use of a number on the back of each coupon of through tickets, to designate the issuing road, would be of great value to and would save time and expense in accounting departments.
3. A sample of a through ticket with face and back prepared for illustration of the committee suggestions was submitted, with the recommendation that all lines promptly adopt the idea.

NOTE.—Sample ticket will be found in Sixth Report, page 102.

During your meeting held at Old Point Comfort, on September 15, 1891, a vote by roads was taken on the subject, and your Chairman announced that the result of the ballot showed that a large majority of the members in attendance had agreed to adopt for their roads the plan involved. No further action appears to have been taken officially up to the holding of your Mexican convention, in October, 1905, when the Editor of the Official Railway Guide was requested to continue the publication of the list of designating numbers.

The safeguarding of the revenue always strongly appeals to the accounting official, and a constant menace to proper revenue collecting is engendered, in many instances, by the printing in an indistinct manner or in small type, the names of the roads over which the coupons of interline tickets are to be presented for transportation. This practice should be eliminated, or at least minimized. Take, for example, coupons embracing reading between common points like Chicago and St. Louis, where two or more roads are competing for business. It frequently happens that a conductor honors the coupon reading over a line other than his own without discovering the error, and, under prevailing usage, the road by which the ticket was issued will refuse to divert the accrued revenue to the road by which the coupon was honored without first securing the consent for such diversion from the road over which the coupon actually reads and by which it should properly have been honored, which consent is not often granted without a "quid pro quo." Now, on the other hand, if this coupon carried the official number on its face, in conspicuous type, errors of the nature just described would be largely obviated, for the reason that the conductor, who would only need to be furnished with the number assigned to his road, would more quickly detect a mistake in a number than in the reading on a ticket.

The following roads, sixteen in number, have come to my notice

as having adopted the system of numbering ticket coupons, and they represent an aggregate of 25,000 miles, or a substantial percentage of the total mileage represented by your Association:

ROAD.	MILEAGE.
Atchison, Topeka & Santa Fe (Coast Lines).....	1,851
Buffalo, Rochester & Pittsburgh.....	538
Chautauqua Steamboat Company	23
Chicago & Alton	970
Canadian Pacific	9,004
Duluth, South Shore & Atlantic	586
Florida East Coast	503
Grand Rapids & Indiana	582
Great Northern	5,230
Hocking Valley	347
Jamestown, Chautauqua & Lake Erie	42
Michigan Central	1,745
Pere Marquette	2,398
Richmond, Fredericksburg & Potomac	88
San Antonio & Aransas Pass	724
Toronto, Hamilton & Buffalo	92
Total	24,723

The subject of lost and stolen tickets is also a matter that I think might be brought to your attention for consideration and action. Generally speaking, the Passenger Department, under the immediate charge of a Passenger Traffic Manager or a General Passenger Agent, formulates and shapes the policy to be pursued in dealing with the traveling public, but the authority for the promulgation of orders relative to this subject is in some cases vested in that department and in others in the Accounting Department, according to the organization obtaining with the different roads. In the road with which I am connected, the issuing of notices to conductors regarding lost and stolen tickets is in the hands of the Auditor of Passenger Receipts, but, nevertheless, the policy of the Passenger Department is adhered to.

Personally, I am of the opinion that the overloading of conductors with these outlaw notices often proves highly detrimental to the best interests of the service, in that they are seriously hampered in the discharge of their other duties. It is my view of the matter that the outlawing of a ticket, except when stolen from a ticket office, or necessity therefor arises in order to extend other protection to the interests of the company, is a mistake. A passenger should neither demand nor expect such procedure, nor should the company any more compel its conductors to look out for tickets lost by passengers than a passenger losing a five dollar bill should demand or expect the National Government to reimburse him for such loss. As a rule, due credit is not given the company when the tickets are not found, and failure to find them also commonly results in unjust and harsh criticism.

The lists of bulletined tickets have grown to such an extent as to make it utterly impossible for conductors to keep in mind even a small percentage of such tickets. This being so, it will not be difficult to understand that it is really useless to issue notices or instructions to conductors the requirements of which past and current

experiences show to be beyond the range of observance. On most of the Eastern roads, where stations are located at short distances from each other, with heavy commutation traffic to and from suburban territory, the conductor finds it difficult to do justice to the legitimate collection of tickets and fares, keep required records of travel, etc., etc. It will, therefore, be apparent that the protection and benefits originally anticipated from the use of a bulletin list of lost and stolen tickets, belonging to passengers, do not appear to have been realized, and, consequently, there does not seem to be warrant for a continuance of the practice. It may be remarked in this connection, that while some of the traveling public show appreciation of efforts made by the roads to protect them in case of loss, destruction or theft of tickets, the constantly increasing number of applications for such protection suggests the idea that the methods of adjustment pursued by the companies have a tendency to make passengers less careful about the safety of their tickets.

Very often the more inconsiderate take exception to the terms of agreement under which bulletin notices are issued, which deprive the tickets affected of transportation value, while a few, regardless of such agreement, attempt to use their outlawed tickets after recovery.

Several of the forms of mileage tickets contain a clause which may be quoted with advantage in this connection, viz.:

"This ticket, if lost, mislaid, or stolen, will not be replaced, nor will any refund be made on such account, neither will notification of its loss be given to conductors."

A few of the roads have a similar clause in some of their forms of commutation tickets, and the list of these roads is gradually growing. I would, however, respectfully submit for your consideration the advisability of your Association defining a uniform policy tending towards the abolition of the system of bulletining tickets lost by passengers and confining same only to those in which the company is interested, that is, those which may be lost in transit, lost or stolen from stock-rooms or agencies, or which have gotten or may get into circulation in a surreptitious or irregular manner.

Timely and judicious co-operation between our Associations, as the representatives of the best interests of the two departments intimately interested in these matters, cannot help proving productive of measures which in their operation will afford an adequate and desirable remedy.

Permit me in conclusion, gentlemen, to express the hope that I have neither trespassed upon nor consumed too much of your valuable time, and to thank you for attention given and courtesies extended.

REPORT OF STANDING COMMITTEE ON FREIGHT
ACCOUNTS.

1906-1907.

PERSONNEL OF COMMITTEE.

J. F. SHEPHERD, *Chairman.*

R. S. DOUSMAN, *Secretary.*

JEFFERSON JUSTICE.

W. H. BURNS.

BERTRAM YOUNG.

THOS. EEDSON.

W. Q. MORCOM.

J. M. WATKINS.

J. O. CLIFFORD.

R. E. KIMBELL.

W. J. HEALY.

W. D. BEYMER.

R. E. BERGER.

J. D. NETTLESHIP.

WM. RICHARDS.

REPORT OF STANDING COMMITTEE ON FREIGHT ACCOUNTS

TO
THE ASSOCIATION OF AMERICAN RAILWAY ACCOUNTING
OFFICERS

AT
ANNUAL MEETING, April 24th, 1907.

Mr. President and Gentlemen:

Your Committee has held three meetings since the last Annual Meeting of the Association, first, in Chicago, Ill., on October 17th and 18th, 1906, second, in Philadelphia, Pa., December 12th and 13th, 1906, and third in New Orleans, La., on February 19th and 20th, 1907.

At the Chicago meeting there were

PRESENT:

R. E. BERGER.
W. D. BEYMER.
W. H. BURNS.
J. O. CLIFFORD.
R. S. DOUSMAN.

W. J. HEALY.
R. E. KIMBELL.
J. D. NETTLESHIP.
WM. RICHARDS.
J. F. SHEPHERD.

BERTRAM YOUNG.

ABSENT:

THOS. EEDSON.
JEFFERSON JUSTICE.

W. Q. MORCOM.
J. M. WATKINS.

At the Philadelphia meeting there were

PRESENT:

R. E. BERGER.
W. H. BURNS.
J. O. CLIFFORD.
R. S. DOUSMAN.
THOS. EEDSON.

W. J. HEALY.
JEFFERSON JUSTICE.
R. E. KIMBELL.
J. F. SHEPHERD.
J. M. WATKINS.

BERTRAM YOUNG.

ABSENT:

W. D. BEYMER.
W. Q. MORCOM.

J. D. NETTLESHIP.
WM. RICHARDS.

At the New Orleans meeting there were

PRESENT:

W. H. BURNS.
(Rep. by C. G. Weaver).
W. D. BEYMER.
J. O. CLIFFORD.
R. S. DOUSMAN.

W. J. HEALY.
(Rep. by E. L. Mooney).
R. E. KIMBELL.
J. F. SHEPHERD.
J. M. WATKINS.

BERTRAM YOUNG.

ABSENT:

R. E. BERGER.
THOS. EEDSON.
JEFFERSON JUSTICE

W. Q. MORCOM.
J. D. NETTLESHIP.
WM. RICHARDS.

The recommendations of the Committee with respect to the various subjects referred to it are herewith submitted for consideration.

First.

PREFIXES TO WAY-BILL NUMBERS.

The Standing Committee on Freight Accounts has considered corrections in and additions to assignment of prefixes for roads, and respectfully submits the following:

Additions.

Prefix.	Road.
A. S. N.	—Arizona Southern Railroad.
A. S. E.	—Arizona Southeastern Railroad.
G. G.	—Georgia Railroad.
H. I. N.	—Holton Interurban Railway.
L. O. W.	—Louisville & Wadley Railway.
N. V.	—Nevada Northern Railway.
W. S. S.	—Wadley Southern Railway.

Cancellations.

G.	—Georgia Railroad.
S. T.	—Stillmore Air Line Railway.
V. W.	—Wadley & Mt. Vernon Railroad.

Second.

INTERLINE CARD WAY-BILLS.

Referred to the Standing Committee on Freight Accounts by action of the Association at its Annual Meeting in Bluff Point, New York, June 27th, 28th and 29th, 1906. See pages 130 and 131, Twenty-first Report, for previous action on this subject.

The following communications on the subject were received by the Committee:

"ST. LOUIS, MO., September 3, 1906.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,
"Washington, D. C.

"*Dear Sir:*—Suggestions looking to the use of an Interline Card way-bill to accompany loaded cars moving on authorized interline billing have reached us from different sources; and this is to ask that the subject, which I understand is also being considered by the Association of Transportation and Car Accounting Officers, as well as the American Railway Association, be referred to the Standing Committee on Freight Accounts for consideration and report at the next annual meeting.

the Association of Transportation and Car Accounting Officers, and as I understand, such way-bill does not provide for accounting purposes.

"Under the circumstances, would it not be proper for you to advise the American Railway Association that our Association has not taken action in the matter, and that we feel the Accounting Department should be considered in the adoption of a form of interline card way-bills.

"I respectfully refer the matter for your information, consideration and such action as in your judgment may be proper.

"Yours truly,

"(Signed) J. F. SHEPHERD."

"WASHINGTON, D. C., Sept. 17, 1906.

"MR. C. G. PHILLIPS,

"Secretary, 143 Dearborn Street,

"Chicago, Ill.

"*Dear Sir:*—Please note letter from Mr. J. F. Shepherd, Chairman Standing Committee on Freight Accounts, regarding the adoption of a standard card way-bill.

"Will you please submit the matter to Secretary Allen of the American Railway Association, asking what action that Association has taken in the matter, and requesting that inasmuch as the card way-bill is an important accounting factor and is likely to become more so under the provisions of the Hepburn Act, no action be taken by the American Railway Association looking to its adoption until this Association has an opportunity of reviewing it.

"Yours very truly,

"(Signed) A. H. PLANT,

"President."

"CHICAGO, Sept. 19, 1906.

"MR. W. F. ALLEN,

"Secretary American Railway Association,

"24 Park Place,

"New York, N. Y.

"*Dear Sir:*—I understand that the matter of a form of card way-bill is before your Association but in what way I am not advised.

"The formulation and adoption of a standard card way-bill is also before this Association, and under the circumstances I would respectfully ask that you advise me of the status of the matter with your Association.

"The general subject of railway accounting and methods under the Hepburn Act, which recently went into operation, is also before this Association, and is at this time the subject of conference between the Interstate Commerce Commission, through its official representative, Mr. H. C. Adams, in charge of statistics and accounts, and a special committee of this Association appointed for that purpose. Inasmuch as the card way-bill is an important accounting factor and is likely to become more so under the provision of the Hepburn Act,

and is within the scope of the conference indicated, I would respectfully suggest, that in order to avoid confusion, the American Railway Association take no action looking to the adoption of a card way-bill until this Association has had an opportunity of considering the same.

"Yours truly,
 "(Signed) C. G. PHILLIPS,
 "Secretary."

"CHICAGO, Oct. 5, 1906.

"MR. J. F. SHEPHERD,

"Chairman, Standing Committee on Freight Accounts,
 "Chicago, Ill.

"My Dear Sir:—I am this morning in receipt of a letter from Mr. W. F. Allen, Secretary, American Railway Association in response to mine of Sept. 19th, as follows:

"Your letter of September 19th, respecting uniform card way-bill was presented to the Committee on Car Service of this Association at its recent meeting.

"The Committee has requested me to state that it has not as yet taken any action in the matter, and will not do so until it hears further from your Association."

"Yours truly,
 "(Signed) C. G. PHILLIPS,
 "Secretary."

The following is respectfully submitted:

Whereas, The Association of Transportation and Car Accounting Officers has recommended the use of interline card way-bills for moving freight from point of origin to destination, stating that in their judgment this will facilitate the handling of cars, eliminate delays and congestion at junctions and terminal stations, and

Whereas, That Association has prepared a form of card way-bill to be used in this connection, and has submitted the same to the American Railway Association, and

Whereas, The American Railway Association has, through a letter from its Secretary to the Secretary of this Association, referred the subject of interline card way-bills to this Association for its recommendations, with the information that nothing would be done looking toward the adoption of a form, pending action by this Association, and

Whereas, (a) While it is the desire of this Association to co-operate with the Association of Transportation and Car Accounting Officers and the American Railway Association, it is deemed proper at this time, to call attention to the additional expense that will result from the general adoption of interline card way-bills in connection with the handling of freight now moved on interline way-bills. Among the items which will tend to increase the cost the following may be mentioned:

(b) The expense and labor incident to making interline card way-bills will very closely approximate that of making

ly forwarded, in accord-

this interline card way-
nation, unless otherwise
therefor must be stated
uting or destination is
e interline card way-bill

the card way-bill must be
l information. Station
noted under the head of
son making the change.
rtained at point of ship-
space provided for that

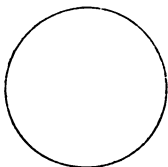
must be transferred to
e destination or at the

e written either with ink
opy taken by the issuing

r moving live stock, the
o feed and rest and of
f "Remarks."
only when specifically

**BILL FROM CONNECTING LINE
OUTIVE ORDER. THE NAME
WAY-BILL IS RECEIVED.**

AT DESTINATION WILL STAMP



REIN THE DATE RECEIVED.

(4) *Resolved*, That the Secretary of this Association be instructed to furnish the Secretary of the American Railway Association with a copy of these recommendations, together with samples of the interline card way-bill and monthly abstract of interline card way-bills forwarded.

Third.

RESPONSIBILITY FOR COLLECTION OF PROPER CHARGES ON
FREIGHT REBILLED EN ROUTE.

Referred to the Standing Committee on Freight Accounts by action of the Association at its Annual Meeting in Bluff Point, New York, June 27th, 28th and 29th, 1906. See page 26, Twenty-first Report, for communication from Mr. W. A. Doty, Jr., Freight Auditor, New York & Texas Steamship Company.

NOTE.—See Subject No. 7 for recommendations.

Fourth.

ACCOUNTING FOR INTERLINE WAY-BILLS IMPROPERLY
REPORTED AND UNREPORTED.

Referred to the Standing Committee on Freight Accounts by action of the Association at its Annual Meeting in Bluff Point, New York, June 27th, 28th and 29th, 1906. See page 29, Twenty-first report, for original resolution offered by Mr. F. A. Healy.

The following is respectfully submitted:

Whereas, Experience has shown that many interline way-bills are carried as unreported in transit account that have been improperly reported, but by reason of such improper reporting cannot be located by the forwarding road, therefore, be it

(1) *Resolved*, (a) It is the sense of this Association that the burden of the responsibility of properly accounting for interline way-bills rests primarily upon the receiving road, provided that the forwarding road, having a mutual interest in the way-bill, shall only be relieved of its share of the responsibility, by promptly tracing for unreported interline way-bills.

(b) That receiving and intermediate roads shall instruct their junction agents to accept and forward through junctions to destinations, all interline way-bills for less than carload shipments, routed via their lines, regardless of whether all, or any part of the freight covered by the way-bill checks short; the usual record of shortage at the junction to be noted upon the face of the way-bill.

(c) When the freight is short at destination, the way-bills should be reported, but on request of the receiving road the

forwarding road will immediately proceed to establish delivery of the freight; failing to do so within sixty (60) days from date of request, adjustment shall be made through claim, in accordance with the rules of the Freight Claim Association, it being understood that interested lines may mutually agree to waive the minimum adopted on this class of claims.

(d) When there are two or more roads at destination, the agent who is short a less than carload consignment, or part consignment, shall advise the agents of the roads via which the freight may have traveled, of such shortage, giving full description of the freight.

Agents receiving such notices shall at once carefully examine their warehouses and records and promptly advise the agent issuing the notice of their findings.

When the freight is over, it shall be immediately delivered without charges to the road issuing the notice.

(e) When the agents of other roads are unable to locate the shipment, the agent holding the way-bill shall report it per Section (c). And further, be it

(2) *Resolved* (f), That the following plan of tracing for improperly reported and unreported interline way-bills shall become effective July 1, 1907:

Way-Bills Improperly Reported.

(g) The forwarding road, having completed check of the abstracts of the receiving road, shall render a statement of way-bills accounted for by the receiving road but not located by the forwarding road.

(h) When the receiving road finds that way-bills have been reported in error, it shall indicate on the statement, the month's correction account in which adjustment will be made and return the statement, with complete copies of all other way-bills included thereon which were correctly reported.

Way-Bills Unreported.

(i) When tracing for unreported way-bills, a separate tracer for each way-bill, with complete copy attached, shall be sent to the receiving road. The tracer blank shall be provided with a detachable stub, which shall be receipted and returned to the issuing road. The form of tracer submitted herewith (Accountants' Association Standard Form No. 144) is recommended for use in tracing for unreported interline way-bills.

(j) When the freight is at destination, the tracer must be returned to the issuing road, showing thereon the month's account in which the way-bill will be reported.

(k) When both the freight and original way-bill are short at destination, the tracer, with all papers attached, must be promptly returned to the issuing road with advice to that effect, and no report made of the way-bill. In case the destination station is a junction with other roads, agent shall proceed in accordance with Section (d) before returning the papers.

(l) The tracing road shall then proceed to establish delivery at the various junctions and forward papers to the receiving road with the information. Delivery having been established to the receiving road, the way-bill shall be reported in the first month's settlement thereafter, although the shipment may have gone astray and be short at destination.

(m) When freight covered by an interline way-bill has been destroyed, by fire, wreck, or otherwise on an intermediate road, or if delivery of a way-bill and shipment has been shown to an intermediate road and such road is unable to show delivery to its next connection, the way-bill shall be reported by the intermediate road and correction notice issued accordingly.

(n) The foregoing tracing provisions shall also apply to way-bills for carload freight, but it is optional with the receiving road whether or not such way-bills shall be taken into account before the freight is located.

(o) When either a forwarding or intermediate road fails to trace for unreported way-bills within four (4) months from date of issue, it shall be held responsible on a revenue basis with the receiving road for any loss of revenue that may result from failure of the receiving road to report the way-bills from any cause. And further, be it

(3) *Resolved*, That the previous recommendations of the Association which appear on pages 167 and 168, Twentieth Report, reading:

"When all the freight covered by an interline way-bill checks short at any intermediate station or junction point with connecting line, the way-bill should be forwarded to its destination via route shown thereon, after the agent of the receiving line at the transfer point has made proper notation on the face of the way-bill.

"It is optional with the terminal road whether or not such way-bill shall be taken into account before freight is located, but the usual 'Short Report' should always be made.

"When any part of the freight covered by an interline way-bill is tendered at the junction, such way-bill must be accepted and reported in its entirety by the receiving road, and the usual 'Short Report' made for the freight that checks short." are hereby revoked.

Fifth.

FORWARDED BASIS FOR SETTLING INTERLINE FREIGHT ACCOUNTS.

Submitted by Mr. R. Toombs, Comptroller and Auditor, Wisconsin Central Railway, and referred by Mr. A. H. Plant, President, to the Committee on Corporate, Fiscal and General Accounts in Bulletin No. 3, dated August 9th,

1906 Referred to the Standing Committee on Freight Accounts by Mr. C. G. Phillips, Secretary, under date of September 1st, as directed by the Special Committee on Corporate, Fiscal and General Accounts at a meeting held on August 16th, 1906.

Mr. Toombs' letter is as follows:

MILWAUKEE, WIS., August 4, 1906.

"MR. A. H. PLANT,

"President, Ass'n American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:*—I would like to bring before the members of the Committee on Corporate, General and Fiscal Accounts, or if in your judgment some other committee would have more immediate jurisdiction, the old question of a 'forwarded' or 'received' basis for settling interline freight accounts.

"Twenty odd years ago, when this question was hotly contested and victory achieved by the advocates of the 'received' basis, I did what little I could in championing the victorious side; and I think I have been in constant controversy with our management ever since. Going back to the motives which prompted my choice, I am free to admit, that convenience and economy in the accounting department alone were the paramount considerations. Is it not a fact, however, that conditions of railway operation to-day have completely transformed old time methods? The scrutiny which is now given by railroad managers, to the current daily movement of traffic, was practically unthought of in the days when the 'received' basis was adopted. To-day the managing officer knows each morning the character of all lading of the previous day, closely approximating what its movement will be, and controlling train service, which appreciably affects operating expenses, to the traffic necessities of the day, frequently, however, to be met at the end of the month, with from \$50,000 to \$100,000.00 of traffic in the accounts for which he supposed he had made full provision during the previous month, and lacking in equal amount of revenue on traffic, which he supposed he had fully provided for in the current month. While it may be true that the earnings may not be materially affected, the manager's calculations are constantly being upset by the lack of uniformity in the figures finally turned in to him by the auditor, and the facts as he knew them to exist in the transportation department during the same period. Again, in cases of congestion or blockade on neighboring lines: The operating official may have performed herculean labors in keeping his own line free to the movement of traffic, only to find at the end of the month, that blockades on the lines of his less fortunate neighbors have from the standpoint of the auditor's figures made his exceptional labors worse than useless, and as he has unquestionably increased his operating expenses, the revenues as finally made up do not justify him. The line which I represent is largely a producing line, and our markets on foreign

lines, with perhaps an exceptionally large proportion billed through to destination, resulting in a variation in the 'in transit' account frequently to the extent of from \$40,000 to \$50,000 per month, equivalent to a considerable percentage of a month's earnings; but if the facts were known I doubt if our position is particularly exceptional. Again, statistical tonnage data is more readily compiled from forwarding records than received, but if revenues on received basis are used on ton mile computations, in transit adjustments must be made to avoid misleading conclusions.

"In view of these conditions, is the time not opportune for the auditors to change their point of view, reducing to some extent the value of the factors of expediency and economy in their own department, and give somewhat greater consideration to the general efficiency of operation?"

"Yours truly,

"(Signed) R. TOOMBS,

"Comptroller and Auditor.

"P. S.—To accentuate the statement of daily supervision of traffic, beg to enclose blank in use on this line, which affords the basis for the daily observations and calculations of the operating, traffic and executive officers, presumably differing from other lines' method only in respect to local conditions."

The following is respectfully submitted:

Whereas, The Association Plan of Audit Office Interline Freight Settlements on the received basis has been in effect for many years and proven generally satisfactory, therefore, be it

Resolved, That this Association deems it inexpedient to make any change at this time.

Sixth.

DISPOSITION OF OVER-CHARGES IN "ADVANCES" BELOW THE FREIGHT CLAIM ASSOCIATION MINIMUM.

Submitted by Mr. S. C. Johnson, General Auditor, St. Louis Southwestern Railway Company, and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Johnson's letter is as follows:

"St. Louis, Mo., Sept. 11, 1906.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:*—On page 125 of the Twenty-first Report of the Association, a recommendation is made concerning the question of disposition of overcharges in 'Advances' when less than the claim minimum of \$1.00. The resolution which was adopted, is as follows:

"*Resolved*, It is the sense of this Association that all overcharges or undercharges in 'Advances' should be disposed of by the issuance of correction notices to be settled through junction points, subject to the Association minimum of 25 cents or less.'

"In my letter dated September 27, 1905, addressed to President Clifford, I made the following inquiries:

"'When an overcharge in 'Advances' exists, (1) should the 'Freight' column of the way-bill be corrected by deducting therefrom the amount of the overcharge in 'Advances' thereby prorating the overcharge between the lines in the route of the way-bill on which the correction is made, or (2) should the delivering line relieve its agent and assume the entire amount without reference to the other lines?

"The first mentioned plan has been adopted by a number of lines and it appeals to the writer as the simplest and most equitable means of disposing of small troublesome overcharges and likewise tends to keep down agents' relief claims.'

"I do not feel that the resolution adopted at the last meeting of the Association covers the question brought up, and I have been asked by several members to request that this subject be again referred to the Standing Committee on Freight Accounts for further consideration.

"I would, therefore, be glad if you will do this.

"Yours truly,

"(Signed) S. C. JOHNSON,

"General Auditor."

NOTE.—See Subject No. 7 for recommendations.

Seventh.

DISPOSITION OF UNDERCHARGES IN "ADVANCES."

Submitted by Mr. S. C. Johnson, General Auditor, St. Louis Southwestern Railway Company, and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Johnson's letter is as follows:

"ST. LOUIS, Mo., Sept. 11, 1906.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:*—On page 125 of the Twenty-first Report of the Association, the following recommendation concerning undercharges picked up is made:

"*Resolved*, It is the sense of this Association that all overcharges or undercharges in 'Advances' should be disposed of by the issuance of correction notices to be settled through junction points subject to the Association minimum of 25 cents or less.'

"This action does not appear to me to be the practical solution of the question raised. When an undercharge back of the billing point is picked up, should not the line in whose possession the undercharge rests pay the same direct to the line to which it belongs, and if so, what is the best method of making the payment? Should not there be some general and reciprocal understanding covering the restitution of undercharges of this character?"

"I have been asked by several members to again submit this question for consideration and would suggest that it be referred to the Standing Committee on Freight Accounts if you deem it proper to do so.

"Yours truly,

"(Signed) S. C. JOHNSON,

"General Auditor."

Subjects Nos. 3, 6 and 7 being so closely related, a report embracing the three subjects was considered desirable and the following is respectfully submitted:

(1) *Resolved*, This Association re-affirms its previous recommendations, that whenever through rates are published, freight should be way-billed through from point of origin to final destination, thereby minimizing Over and Under-charges; and further, be it

(2) *Resolved*, That the destination line shall be responsible for the collection of the proper transportation charges (except when the shipment is destined to a prepaid or non-agency point), point of origin to destination, based on the correct weight and tariff rate, regardless of whether the shipment is re-way-billed en route or way-billed through; and further, be it

(3) *Resolved*, That when freight is re-way-billed en route and there is an Over-charge in "Advances" back of the last way-billing point on any consignment, of an amount less than the Freight Claim Association minimum, or an Under-charge of any amount, the destination line shall correct the "Freight Charges" by deducting therefrom or adding thereto, the Over or Under-charge, as the case may be; such deduction or addition to be shown as a separate item in the "Freight Charges" column on the way-bill. This rule will have the effect of the line or lines parties to the last way-bill issued, absorbing all Over-charges below the Freight Claim Association minimum, and all Under-charges, but shall not prohibit lines in interest from entering into mutual agreements for adjusting all such Over and Under-charges between themselves; and further, be it

(4) *Resolved*, The foregoing resolutions shall cancel the previous recommendation of this Association, shown on page 125, Twenty-first Report, as follows:

"*Resolved*, It is the sense of this Association that all Over-charges or Under-charges in 'Advances' shall be disposed of by the issuance of correction notices to be settled through junction points, subject to the Association minimum of 25 cents or less."

NOTE.—It is recommended that when lines by mutual agreement, arrange to account between themselves for Over-charges back of the re-way-billing point, less than the Freight Claim Association minimum, or Under-charges of any amount, settlement of the same be accomplished by the delivering line rendering a separate Correction Account, Association Standard Form 107, the same to be included in monthly Interline Freight Settlement.

Eighth.

JUNCTION FREIGHT REPORTS.

Submitted by Mr. C. D. Bird, Auditor Freight Accounts, C. B. & Q. Ry. Co., and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Bird's letter is as follows:

"CHICAGO, ILL., Oct. 8, 1906.

"MR. A. H. PLANT,

"President, Ass'n American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:*—The nineteenth subject in report of the Standing Freight Committee to the Association of American Railway Accounting Officers, at the meeting held in Bluff Point, N. Y., June 29th, makes a recommendation, which is intended to lessen the labor at junction points for making record of inter-line billing. The wording of the resolution is ambiguous and misleading and, as it stands, provides for the making of the junction report by the agent of the road receiving the freight and way-bills from the connecting road.

"A good many members of the Association thought that the report was to be made by the agent, who delivered the freight and way-bill to the connecting road and, consequently, supported the resolution. There are a good many that will not accept the recommendation of the Association as it now stands and I, therefore, ask you to present the matter to the Freight Committee for further consideration. The second paragraph, under this subject on page 129 of the Association report, should read as follows:

"*'Shall be rendered daily in triplicate by the agent delivering the freight and way-bill to the connecting road. He will send the original to his auditing department, after retaining an impression or carbon copy for station record and will send two carbon copies to connecting line agent; one to be retained by him for his file and the other to be sent to his auditing department. Said junction report is sufficient for accounting purposes and, unless connecting line agent takes exception to the items, shown on the report, within forty-eight hours it will constitute a clear delivery of the freight and way-bills.'*

"Yours truly,

"(Signed) C. D. BIRD."

The following is respectfully submitted:

Whereas, Junction Freight Reports are being used by many lines for the preparation of statements showing interchanged tonnage of specially classified commodities and other statistical information, and

Whereas, These diversified requirements make the adoption of any uniform blank or plan of exchange reports impracticable, therefore, be it

Resolved, That Association Standard Form, No. 125, "Junction Freight Report," and resolutions pertaining to its use, are hereby abrogated. This will have the effect of amending resolutions as shown on page 132, Nineteenth Report, and amended as shown on page 129, Twenty-first Report, to read as follows:

Resolved, That it is the sense of this Association, whenever practicable, interline way-bills shall accompany the freight, in order that proper junction record may be taken, and further, be it

Resolved, That a receipt for freight is not considered necessary, as in case of shortage or other exceptions, the rules of the Freight Claim Association govern.

Ninth.

SHIPPERS' ORDER CONSIGNMENTS.

Submitted by Mr. Jefferson Justice, Assistant to Comptroller, Pennsylvania Railroad, and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Justice's letter is as follows:

"PHILADELPHIA, November 9, 1906.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:*—Notwithstanding the carefully prepared instructions which have been issued from time to time by all lines handling 'Order' freight, occasional deliveries are still being made without securing the surrender of the properly endorsed original bill of lading, considerable losses sometimes resulting, and while it may seem that every reasonable precaution has been taken to safeguard the revenues of the carriers the leak still continues.

"I wish, therefore, to raise a question whether some special method of billing cannot be devised for order freight or some other action taken which will put agents on their guard in handling this dangerous traffic, thus avoiding the losses which it seems impossible to prevent under present conditions.

"While I have nothing definite to suggest, I shall be glad if you will refer the matter to the Standing Committee on Freight Accounts in order that it may be given the consideration its importance would seem to merit.

"Yours truly,
 "(Signed) JEFFERSON JUSTICE,
 "Assistant to Comptroller."

The following is respectfully submitted:

Whereas, Experience has demonstrated that common carriers are subject to material loss on account of the delivery of "Order" freight without the surrender of the original bill of lading properly accomplished; therefore, be it

(1) *Resolved*, That it is the sense of this Association that a separate way-bill should be made for shipments of "Order" freight, the proper notation being written in full in the consignee column of the way-bill in connection with each consignment, and in accordance with the previous action of this Association, as shown on page 73, Synopsis of 1903, as follows:

"Owing to errors in delivery being often made because of the use of abbreviations in way-billing 'Order' shipments, the Association recommends that notations affecting the delivery of freight, as, for instance, 'Shipper's Order,' 'Notify,' etc., should not be abbreviated, but that such terms should be written out distinctly and in full."

and further, be it

(2) *Resolved*, That this Association recommends the following plan to secure protection against loss by the erroneous delivery of "Order" shipments.

The bills of lading fully accomplished should be forwarded daily to the Accounting Department with a report, showing way-bill reference. The agent issuing way-bills for "Order" shipments should render daily or weekly to the Accounting Department a report of such way-bills made. A record of "Order" shipments moved on way-bills issued by other carriers may be prepared in the Accounting Department, or a separate report thereof may be required of junction agents. The report of "Order" bills of lading surrendered should be checked against the record or report of "Order" shipments forwarded.

Tenth.

DISPOSITION OF FREIGHT OVER-COLLECTIONS.

Submitted by Mr. R. E. Kimbell, Assistant General Auditor, St. Louis Southwestern Railway Company, and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Kimbell's letter is as follows:

"ST. LOUIS, Mo., October 31, 1906.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"Dear Sir:—On page 108 of the Synopsis of 1903, the following recommendation appears:

Over Pre-payments.

"'Over-prepayments should rest with one road, and when possible this road should be the one upon which the shipment originated. The over-prepayment should be promptly refunded to the proper party, and, if this is impossible, the amount should be conveyed into the treasury of that company, subject to claim.'

"On page 24 of the Twenty-first Report of the Association the question of billing prepayments is treated and the following resolutions passed:

"(1) *Resolved*, This Association reaffirms its previous recommendation as shown on page 112 of the 'Synopsis of 1903,' as follows:

"'In the settlement of interchange freight traffic, prepayments at junction points should be treated in the same manner as if the shipments were billed collect, *i. e.*, junction receiving agent to credit the junction delivering agent for the entire proportion of freight and advances (if any), up to his station, and accept credit for the entire amount of prepaid as billed.'

"And be it further

"(2) *Resolved*, That when freight which has been prepaid at point of origin, either wholly or in part, is rebilled from a junction point, the rebilling agent shall show all charges up to the rebilling station as 'advances' and the total amount of the original prepayment as 'prepaid.' See examples page 21, 'Synopsis 1903' showing how 'Freight' and 'Advances' should be way-billed and in addition thereto when a shipment is prepaid the total amount collected at point of shipment should be way-billed as 'prepaid' by the rebilling junction agent.'

"In view of the action taken at the June, 1906, meeting of the Association, as quoted above, which, if followed, will result in all excess or surplus prepayments passing into the possession of the destination line, it would seem that the recommendation contained on page 108 of the Synopsis of 1903 should be abrogated or amended.

"In this connection one of the southern lines has suggested that surplus prepayments be returned to the forwarding agent by means of the 'prepaid only' way-bill, and this suggestion appears to the writer to have considerable merit.

"There is also a diversity of practice in the handling of over-collections in freight on interline way-bills received,

and I would suggest, if you think it proper to do so, that the whole subject be referred to the Standing Committee on Freight Accounts for consideration and report to the next meeting of the Association.

"Yours truly,
 "(Signed) R. E. KIMBELL,
 "Asst. Gen'l Auditor."

The following is respectfully submitted:

(1) *Resolved*, Every reasonable effort should be made to refund over-collections on freight to the proper party, and failing in this, the amounts should be retained by the line having possession of the same, subject to claim, and further, be it

(2) *Resolved*, Over-prepayments which pass into the possession of the destination line under the recommendations of this Association, shown on page 24, Twenty-first Report, should be refunded to consignees, if proper to do so; failing in this they should be retained by the destination line, subject to claim, and further, be it

(3) *Resolved*, The foregoing resolutions shall cancel the previous recommendation of the Association, shown on page 108, Synopsis of 1903, as follows:

"Over-prepayments should rest with one road, and if possible this road should be the one upon which the shipment originated. The over-prepayment should be promptly refunded to the proper party, and, if this is impossible, the amount should be conveyed into the treasury of that company, subject to claim."

Eleventh.

RELIEF OF CHARGES ON FREIGHT SHORT AT DESTINATION.

Submitted by Mr. L. G. Scott, Auditor. Minneapolis & St. Louis Railroad, and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President. Mr. Scott's letter is as follows:

"MINNEAPOLIS, MINN., Oct. 30, 1906.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,
 "Washington, D. C.

"*Dear Sir:*—In connection with the ruling amended and adopted at the Twenty-first meeting of the Association of American Railway Accounting Officers, as submitted on pages 100 and 101, with reference to junction settlement on transfer freight bills for which freight checks short, I note that it is resolved that a transfer freight bill for less than car-load freight short at an intermediate junction shall be accepted by the receiving road from the delivering road and settlement of the charges accomplished between the agents. It is further resolved that the freight described on the transfer

freight bill shall be re-way-billed by the receiving road with full charges to the destination shown on the junction transfer slip, and the agent at destination shall take the way-bill into account.

"No provision, however, is made for the relief of the destination agent's account in case of non-receipt of the shortage.

"The following letter quoted from page 99 of this same report seems to cover in its entirety the question of disposition of charges so billed to destination, which has not been ruled upon by the Association of Accounting Officers, and which appears to me to be a matter of importance.

"Mr. George C. Arnold, Chairman,

"Loss and Damage Committee, Frt. Claim Assn.

"Mr. M. F. Button, Chairman,

"Over-charge Committee, Frt. Claim Assn.

"Gentlemen:—Will you kindly have your committee consider and report to the Association favorably the following subject:

"Way-bills for freight short at junctions to be accepted by receiving carriers and forwarded to destination and taken into account, relief claims of destination agent's in the event records indicate non-receipt of shortage to be adjusted under appropriate rules, the minimum debit rule not to apply in such cases."

"It is believed that this will be the means of saving much revenue to the carriers and in many cases locate the goods, where otherwise they would be lost and claims would have to be paid for their value.

"Yours truly,

"(Signed) W. H. SMITH,

"F. C. A."

"It occurs to me that perhaps this point has been inadvertently overlooked. At present the destination line has no recourse whatever in cases where the freight and advance charges do not amount to the voucher minimum of \$1.00. If a ruling could be made providing that the voucher minimum should not apply on such billing, it would have the effect of prorating between the interested lines loss of revenue occasioned through the non-receipt of the freight at destination instead of throwing the loss upon the destination line alone.

"Will you be kind enough to bring the matter before the Committee on Freight Accounts with the object of securing the adoption of a ruling of this kind?"

"Yours truly,

"(Signed) L. G. SCOTT,

"Auditor."

The following is respectfully submitted:

"(1) Resolved, That agent's relief claims covering charges for freight short at destination—the way-bills or transfer freight bills for which have been accepted from connecting lines without the freight and settled in interline or junction

account—shall be adjusted in accordance with the rules of the Freight Claim Association; and further, be it

“(2) *Resolved*, That this Association respectfully recommends to the Freight Claim Association that its rules be amended, by waiving the minimum debit on this class of claims; and further, be it

“(3) *Resolved*, That the Secretary of this Association be instructed to transmit a copy of these resolutions to the Secretary of the Freight Claim Association for consideration and action.”

NOTE. It is suggested that pending action on this question by the Freight Claim Association, interested lines may mutually agree to waive the minimum debit on this class of claims.

Twelfth.

STANDARD FORM OF JUNCTION TRANSFER FREIGHT BILL.

Submitted by Mr. J. F. Shepherd, Auditor Freight Receipts, Illinois Central Railroad Company, also by Mr. R. E. Kimbell, Assistant General Auditor, St. Louis Southwestern Railway Company, and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Messrs. Shepherd and Kimbell's letters are as follows:

“MR. A. H. PLANT, “CHICAGO, November 19, 1906.
“President, Ass'n of American Ry. Accounting Officers,
“Washington, D. C.

“Dear Sir:—I beg to suggest that in accordance with the resolution adopted by the Association at the Bluff Point meeting, June, 1906, as shown on page 24 of the Annual Report, as follows:

“‘*Resolved*, That when freight which has been prepaid at point of origin, either wholly or in part, is rebilled from a junction point, the rebilling agent shall show all charges up to the rebilling station as ‘Advances’ and the total amount of the original prepayment as ‘prepaid.’ See Examples, page 21, ‘Synopsis 1903,’ showing how ‘Freight’ and ‘Advances’ should be waybilled, and in addition thereto when a shipment is prepaid the total amount collected at point of shipment should be waybilled as ‘Prepaid by the rebilling junction agent,’

the Association's Standard Form 123, ‘Freight Bill,’ should be revised and space provided in which to insert ‘Prepaid.’ The matter is respectfully submitted for your consideration, and if the suggestion meets with your approval, reference to the Standing Committee on Freight Accounts would seem to be in order.

“Yours truly,

“(Signed) J. F. SHEPHERD,
“Auditor Freight Receipts.”

"ST. LOUIS, MO., December 3, 1906.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,
"Washington, D. C.

"Dear Sir:—The Association Plan of Junction Freight Settlements (see page 160 of the 20th Report) provides for the use of Association Form 123, 'Freight Bill' (for example, see page 78 of the 18th Report) in the interchange of freight rebilled at junction points.

"The latest revision of Association Form 124, 'Way-bill,' (for sample, see page 166 of the 20th Report), makes provision in the 'Consignor' column for the way-bill reference of each previous carrier and the action of the Association as shown on page 21 of the Synopsis of 1903, and on page 24 of the 21st Report, recommends that 'Advances' be shown in detail on the rebilling. The present Form 123 is not properly arranged to meet these requirements. The space for previous way-bill reference is inadequate and it would also be a difficult matter to properly enter in the body of the form a consignment consisting of several classes of freight so as to show just how charged for by two or more previous carriers. This information, unless complete, is of little value, and to accomplish the results we seek, it is my belief that a junction transfer bill, specially constructed to take care of this information is necessary. I therefore ask that the matter be referred to the Standing Committee on Freight Accounts for consideration.

"I wish also to suggest that the Committee consider at the same time the abolishing of the two columns on the present Form 123, headed 'Freight Charges' and 'Advances,' thus providing for showing the total only on freight bills collectible from consignees.

"Yours truly,

"(Signed) R. E. KIMBELL,
"Assistant General Auditor."

The following is respectfully submitted:

(1) *Resolved*, That the form submitted herewith to be known as Accountants' Association Standard Form No. 145, "Transfer Freight Bill" be adopted for use at junction stations for freight delivered to connecting lines for rebilling; and further, be it

(2) *Resolved*, That no change be made in the present form of freight bill Accountants' Association Standard Form No. 123, which form should be used in making delivery and collecting charges from consignees.

Thirteenth.

PROPOSED INVESTIGATION TO DETERMINE CAUSES OF
INCREASE IN NUMBER OF FREIGHT OVER-CHARGE
CLAIMS AND CONSIDERATION OF MEASURES
TO REDUCE THE SAME.

Submitted by Mr. W. D. Beymer, Auditor, Central of Georgia Railway Company and referred to the Standing

Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Beymer's letter is as follows:

"SAVANNAH, GA., Jan. 16, 1907.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:*—The large number of interline over-charge claims handled indicates careless and indifferent revision of billing by destination agents, and possibly by accounting departments. Although the adoption of universal interline way-billing would largely reduce the number of claims there is little hope for immediate relief by that means, and if it were available, it would not afford a complete remedy. The necessity for avoiding over-charges is greater than in the past, because of the recently enacted national laws, and of the attitude of credit consignees in declining to pay claimed over-charges which the agent at destination is unable to correct because of errors back of the rebilling junction. Although there may have been a difference of opinion in the past as to the necessity for and advantages of check of classification, rates, etc., by the accounting department, its duty under the existing laws to protect both the public and the carriers cannot be questioned.

"It occurs to me that the importance of the subject warrants investigation by the Association to determine whether the number of over-charges cannot be reduced. If you agree with me that the subject is worthy of consideration, I shall be obliged if you will refer this letter to the Standing Committee on Freight Accounts for its recommendation.

"Yours truly,

"(Signed) W. D. BEYMER,
"Auditor."

Mr. Beymer's letter was transmitted to the members of the Committee by its Chairman, whereupon Mr. Beymer further referred to the subject as follows:

"SAVANNAH, GA., Feb. 2, 1907.

"MR. J. F. SHEPHERD,

"Chairman, Standing Committee on Freight Accounts,

"Chicago, Ill.

"*Dear Sir:*—Referring to your letter of January 24th to the members of the Standing Committee on Freight Accounts, transmitting copy of my letter to Mr. Plant of January 16th.

"You will observe that the question raised by me is broader than that of the verification of billing by agents and accounting departments, as discussed at our Chicago meeting. If I were satisfied that the matter is fully covered by the resolution adopted at the Twenty-first Meeting as printed on page 103 of the Report, I would not bring the matter before the Association. In any event, the remedy proposed has not proven effective.

"In my opinion, this is a subject that should not be passed upon hurriedly or indifferently but should be studied from statistics gathered from different sources. At our next meeting I will suggest a method of investigation of the subject and propose that the Association be invited to refer the matter back to the Committee, as I do not think we could get to the bottom of the matter at one meeting without more information than we will have before us at that time.

"Yours truly,
 "(Signed) W. D. BEYMER,
 "Auditor."

The following is respectfully submitted:

Resolved, That the recommendations of this Association as shown on page 103, Twenty-first Report, as follows:

"(1) *Resolved*, That the recommendation of the Association as shown on page 151 of the Twentieth Report, viz.:

"It is the sense of this Association that the evil complained of could be remedied by the adoption of interline billing from point of origin to destination', is reiterated; and be it further

"(2) *Resolved*, That the remedy for overcharges in 'Advances' is a thorough revision of way-bills and transfer sheets until interline billing can be arranged for; and be it further

"(3) *Resolved*, That the delivering line should make careful revision of all way-bills before the delivery of freight,"

are reiterated, and

Resolved, That as the foregoing recommendations have not resulted in a material reduction in the number of claims, and as this subject is of increasing importance, on account of recent National and State legislation, it is recommended that the subject be referred to the incoming Standing Committee on Freight Accounts with instructions to procure data with respect to the causes for existing conditions and to suggest a remedy therefor.

Fourteenth.

PROPOSED CHANGE IN METHOD OF COMPILING DIVISION STATEMENTS.

Submitted by Mr. G. A. Davidson, Auditor, Atchison, Topeka & Santa Fe Railway—Coast Lines, and referred to the Standing Committee on Freight Accounts by Mr. A. J. H. Plant, President.

Mr. Davidson's letter is as follows:

"LOS ANGELES, CAL., Jan. 25, 1907.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,
"Washington, D. C.

"*Dear Sir:*—I beg to submit to you for consideration of the Standing Committee on Freight Accounts the matter of lines prorating by stations in Interline Accounts, as outlined on page 103, paragraph 7 of the Synopsis of 1903.

"In view of the fact that Interline Settlements have to be rendered in so short a space of time, so as to get the reports to our connections on the dates requested, any saving in time that can be made by the delivering line in compiling such reports is of the greatest importance in getting out the reports, and the corresponding advantages which might be derived from a statistical standpoint is not so great as to offset the advantages above enumerated, and further, the statistics covering the business is, as a rule, made up at a time of month when more time can be given to work out the details. I am, therefore, attaching papers marked, Specimen copy A and B, showing under specimen B how we should like to work up the details of an interline report, which is based on the principles of grouping as many stations as possible, taking the same divisions, instead of prorating from and to each point, as the resolutions now require.

"The chance for errors in interline settlements are thus reduced to the ratio that 32 is to 2 on the sample attached and then when the statistical figures were worked up by stations, it would in a measure check the work of the Interline Department.

"The entire matter is therefore respectfully referred to you, for consideration by the proper committee.

"Yours truly,

"(Signed) G. A. DAVIDSON,

"Auditor."

The following is respectfully submitted:

Resolved, That the Association reiterates its previous recommendation on this subject as contained in the seventh paragraph of the Association Plan of Audit Office Interline Freight Settlements, page 103, Synopsis of 1903, as follows:

"7. * * * The abstracts must show the way-bills from each station to each station via each route separately, the names of the junctions to be given and must be accompanied by division statements, similarly arranged, showing each road's proportion of the line earnings. Each road's proportion of the total freight earnings must be shown from each station to each station separately."

Fifteenth.

DISPOSITION OF "ADVANCES" ON ASTRAY FREIGHT.

Submitted by Mr. C. G. Weaver, Auditor Freight Traffic, C. R. I. & P. Ry. Co., and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Weaver's letter is as follows:

"CHICAGO, Feb. 14, 1907.

"MR. A. H. PLANT,

"President, Ass'n American-Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:*—In conformity with the provision carried in Rule 23 of the Freight Claim Agents' Association (which for convenience is quoted in full below), a number of roads have already established the practice of assessing charges on all astray freight.

"From F. C. A. Rules as amended to May 18, 1906.

"'Astray Freight. 23. Astray freight shall be immediately forwarded to marked destination on a regular way-bill, giving number and initial of car from which unloaded, name of station from which received (if known), weight of shipment to be shown, freight to be billed D. H. Astray or with charges, at the option of the carrier forwarding the shipment. The following notation shall be placed on such way-bills: 'Astray freight. Deliver only on presentation of original bill of lading, or other proof of ownership.' If unable to deliver, the carrier holding the freight shall report back without delay to the carrier or carriers in interest.

"'Any carrier failing to comply with the provisions of this rule shall be deemed guilty of contributory negligence.'

"When the shipment reaches destination and the regular revenue way-bill is located, the last carrier will cancel the freight charges on the astray way-bill, but destination agent will be outstanding advance charges on the astray billing provided the shipment was received from connecting line on revenue transfer at rebilling point. This in accordance with the plan covered by the resolutions adopted by the Association of American Railway Accounting Officers at the meeting at Bluff Point, June 27-29, 1906, as outlined on page 100, as follows:

"(3) *Resolved*, When there are two or more roads at destination, the agent who is short a less than carload consignment or part consignment on his received billing, shall advise the agents of roads by which the freight may have traveled of such shortage, giving full description of the freight. Agents receiving such notice shall

at once carefully examine their warehouses and records and promptly advise agent issuing the notice of their findings; if the freight is over, it shall be immediately delivered without charges to the road issuing the notice.

"As no uniform plan has been recommended as to the disposition of advance charges on such shipments, and inasmuch as considerable controversy has already resulted, I would suggest that the question be brought before the Standing Committee on Freight Accounts that they may formulate appropriate resolutions recommending a uniform method of adjustment with the road whose charges were paid through junction settlement.

"Yours very truly,
 "(Signed) C. G. WEAVER,
 "Auditor Freight Traffic."

The following is respectfully submitted:

Whereas, The importance of securing uniform methods requires careful consideration, and

Whereas, The subject was not submitted in time to enable the Committee to give it proper attention,

Resolved, That it be left with the Standing Committee on Freight Accounts for action and report at the next annual meeting.

Respectfully submitted for the Standing Committee on Freight Accounts.

R. S. DOUSMAN,
Secretary.

J. F. SHEPHERD,
Chairman.

CHICAGO, ILL., March 5th, 1907.

REPORT OF STANDING COMMITTEE ON PASSENGER
ACCOUNTS

1906-1907.

PERSONNEL OF COMMITTEE:

A. J. GILLINGHAM, *Chairman.*

G. S. LE GRAND.
*J. F. GRAY.
G. E. BISSENET.
T. J. HEATH.
P. TYRRELL.
F. W. MEYER.
H. A. ST. JOHN.

J. L. FERRIS.
G. S. COOPER.
F. B. SOUTHARD.
W. F. VAN BERGEN.
GEO. BECKER.
H. H. MCINTYRE.
STUART MCINTOSH.

*Vice C. D. MARTIN.

REPORT OF STANDING PASSENGER COMMITTEE
OF THE ASSOCIATION OF AMERICAN RAILWAY ACCOUNT-
ING OFFICERS.

The Committee held a meeting in New York City, on Wednesday, February 20th, 1907, at which the following were present or represented:

- A. J. GILLINGHAM (*Chairman*), Auditor Passenger Receipts, Pennsylvania R. R.
- G. S. LeGRAND, Auditor Passenger Receipts, Atlantic Coast Line.
- †J. F. GRAY, Auditor Traffic, Central of Georgia R. R.
- T. J. HEATH, Auditor Ticket Accounts, St. Louis & San Francisco Ry.
- ††P. TYRRELL, Ticket Auditor, C., M. & St. P. Ry.
- J. L. FERRIS, Auditor Passenger Accounts, N. Y. C. & H. R. R. R.
- G. S. COOPER, Auditor Ticket Accounts, C. B. & Q. Ry.
- F. B. SOUTHARD, Auditor Passenger Accounts, Union Pacific R. R.
- W. F. VAN BERGEN, Ticket Auditor, Chicago & No. Western Ry.
- H. H. McINTYRE, Auditor Passenger Receipts, Missouri Pacific Ry.
- STUART H. McINTOSH, Assistant General Auditor, Boston & Maine System.
- *W. H. YOUNG, Auditor Passenger Accounts, Boston & Maine System.

The subjects considered and action taken were as follows, viz.:

First.

UNIFORM INTERLINE PASSAGE TICKETS.

This subject was reported on by the Standing Passenger Committee at the meeting of the Association held in New York, June 28th, 1905, at which time it was again referred to our Committee. At the Hotel Champlain meeting, June 27th, 1906, in view of the fact that our Committee had before them a revised report of the Committee on Standard Ticket Contracts, made to the various Terri-

†Represented by G. S. LeGrand.

††Represented by W. F. Van Bergen.

*Present by invitation.

torial Passenger Associations by a Committee appointed to consider the subject, which indicated that the matter of Uniform Interline Passage Tickets, respecting their contract, make-up, etc., was being given careful consideration, the subject was left in the hands of the incoming Standing Passenger Committee. (See 21st report, page 136.)

Considering that since the last meeting of our Association this subject has been taken up by the Joint Committee of American Association of General Passenger & Ticket Agents and Association of American Railway Accounting Officers, with a view of jointly working out desired results, it is:

Recommended, That this Committee be released from further consideration of the subject.

Second.

MANNER OF HANDLING C. O. D. BAGGAGE COLLECTIONS.

Our Committee reported on this subject at the New York meeting on June 28th, 1905, and again at the Hotel Champlain meeting on June 27th, 1906, at which latter time it was referred back to the Standing Passenger Committee for further consideration. (21st report, page 137.)

This Committee:

Recommend, That a paragraph, numbered 4, be inserted after paragraph "3" at the top of page 136, Synopsis of 1903, to read as follows:

"4. That when baggage is forwarded under a C. O. D. to a point on a foreign line the Accounting Department of the forwarding line should promptly notify the Accounting Department of the terminal line, on Standard Association Blank No. 8, herewith submitted, giving full information to enable terminal line to make proper collection and distribution of revenue."

Recommend, That paragraph numbered "3" at top of page 137, Synopsis of 1903, be changed to "4" and that a new paragraph numbered "3" be inserted reading as follows:

"3. When C. O. D. baggage is rechecked for delivery at a station on another line, all the charges which have accrued to the point of rechecking should be included in the proportion to be accounted for to the rechecking line by the terminal line. The charges accruing up to point of reshipment should be accounted for by the rechecking line to the line from which the baggage is received."

Third.

ADVISABILITY OF CHANGING ACCOUNTANTS' ASSOCIATION
STANDARD BLANKS NOS. 2, 5 AND 6.

No. 2. Report of excess Baggage Charges Collected.
No. 5. Report of Interline Tickets Issued in Exchange for Tickets of Foreign Lines' Issue.

No. 6. Statement of Corrections in Interline Ticket Sales.

This subject reached the Committee through a communication from the Auditor of Passenger Receipts, Union Pacific R. R., under date of Dec. 28, 1905, and was reported on by our Committee at the Hotel Champlain meeting, June, 1906, at which time samples of proposed new blanks were submitted. The subject was referred back to our Committee for further consideration and it is:

Recommended, That the heading of blank, known as Association Standard No. 2, be changed to read as per sample submitted.

Recommended, That the size of blank, known as Association Standard No. 5, for reporting interline tickets issued in exchange for tickets of foreign lines' issue, be continued as formerly $8\frac{1}{2}$ " x 14", but that the printed matter contained thereon be revised and made to read as given on sample herewith submitted.

Recommended, That the size of blank, known as Association Standard No. 6, showing statement of corrections in interline ticket sales, be $8\frac{1}{2}$ " x 14" and that the printed matter contained thereon be made to read as per sample herewith submitted.

Fourth.

PREPAID TICKET ORDERS.

INTERPRETATION OF PARAGRAPH 2, PAGE 128, SYNOPSIS OF
DECISIONS AND RECOMMENDATIONS, 1903.

This subject reached the Committee in a communication from Mr. H. I. Bettis, Auditor, San Pedro, Los Angeles and Salt Lake R. R. Co., under date of January 21, 1907, addressed to Secretary Phillips and by him referred to us, reading as follows:

"Dear Sir:—Kindly refer to second paragraph, page 128, Synopsis of American Railway Accounting Officers, 1903, covering decisions and recommendations, July, 1888 to May, 1903, inclusive, and advise if that paragraph is intended to cover prepaid ticket orders."

Regarding the above, the Committee consider Prepaid Ticket Orders in the same category as tickets and

Recommend, That the paragraph referred to be amended to read as follows:

"When deductions are made from interline ticket reports, reference should always be shown to the original report, and clear and concise reasons given for such deductions, and if for tickets or prepaid orders or exchange ticket orders redeemed, the tickets or orders should invariably accompany the report."

Fifth.

INTERLINE TICKET REPORTS—DATE FOR RENDERING.

This subject was brought to the attention of the committee in a letter from Mr. H. I. Bettis, Auditor, San Pedro, Los Angeles and Salt Lake R. R., under date of January 21, 1907, addressed to Secretary Phillips, and by him referred to us, reading as follows:

"Dear Sir:—The attention of members of the Association is respectfully called to the question of setting a date on which interline ticket reports for a month may be rendered."

"Abstracts of interline freight are required to be in the hands of the receiving road on the 18th of the month, which enables the chief freight accountant to ascertain the actual freight earnings, or nearly so, in time to include in the monthly statements of earnings and expenses, which are usually issued about the 25th of the month for the month preceding."

"It is suggested that these reports be rendered not later than the 18th of the month for the month preceding."

The following is respectfully submitted:

Inasmuch as a very large percentage of roads, members of the Association, utilize a full month in which to audit their accounts of the previous month, by which process roads send out their interline ticket reports about the close of the month, this Committee do not deem it wise to recommend any change in the legislation already existing on that subject, as covered by the third paragraph of page 126, Synopsis of 1903, reading:

"Reports of interline ticket sales and excess baggage collections to foreign roads should be mailed not later than the last day of the succeeding month."

REPORT OF STANDING COMMITTEE ON DISBURSEMENT
ACCOUNTS.

1906-1907.

PERSONNEL OF COMMITTEE.

LARZ A. JONES, *Chairman*.

J. LESLIE.
D. C. COPPERSTONE.
T. J. TOBIN.
R. ADAMS.

F. E. DRAPER.
H. H. LAUGHTON.
J. E. PRICE.
W. D. TUCKER.

REPORT OF STANDING COMMITTEE ON DIS-
BURSEMENT ACCOUNTS,
TO
THE ASSOCIATION OF AMERICAN RAILWAY ACCOUNTING
OFFICERS,
AT
ANNUAL MEETING, April 24, 1907.

Mr. President and Gentlemen:

Your Committee has held two meetings since the last Annual Meeting of the Association, first, in Washington, D. C., on October 29th to November 3, 1906, and second, in Cincinnati, Ohio, on December 10th to 15th, 1906.

At the Washington meeting there were

PRESENT:

D. C. COPPERSTONE.	H. H. LAUGHTON.
F. E. DRAPER.	J. E. PRICE.
(Rep. by G. R. MARTIN.)	
LARZ A. JONES.	J. T. TOBIN.

ABSENT:

R. ADAMS.	J. LESLIE.	W. D. TUCKER.
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At the Cincinnati meeting there were

PRESENT:

D. C. COPPERSTONE.	J. LESLIE.
	(Rep. by F. E. SHRIMPTON.)
F. E. DRAPER.	J. E. PRICE.
(Rep. by G. R. MARTIN.)	
LARZ A. JONES.	T. J. TOBIN.
	(Rep. by J. J. BRADY.)
H. H. LAUGHTON.	W. D. TUCKER.

ABSENT:

R. ADAMS.

Your Committee has had but one detailed subject referred to it during the year, and that was the following:

To what account should be charged penalties imposed by Car Service Associations for failure of the operating department to place cars for loading requested by shippers?

(Submitted by H. H. Laughton, Auditor of Disbursements, Southern Ry. Co.)

This subject was referred back to the Committee by the Association at its last meeting. (See page 153 of the twenty-first report.)

After consideration, the Committee is of the opinion that:

Such items should be charged to Account No. 46 "Other Expenses."

In view of the fact that the Association has in hand the revision of the present classification of operating expense accounts to meet the requirements of the Interstate Commerce Commission, it was felt that while the Committee reached its conclusion as to this query, it would be advisable to defer formal action in the matter, believing that the question would be taken care of in the revision of the classification.

The President of the Association requested your Committee to prepare a tentative classification of operating expense accounts and text therefor to be used by the Special Committee on Corporate, Fiscal and General Accounts in its revision and modernization of that classification. In order to meet his suggestions, the Committee held two meetings, thoroughly considered the classification and text as it existed at that time, and prepared for the Special Committee on Corporate, Fiscal and General Accounts a thorough revision of the classification and text. Its work was submitted to the President for the use of the Special Committee.

Respectfully submitted for the Standing Committee on Disbursements.

LARZ A. JONES,
Chairman.

H. H. LAUGHTON,
Secretary.

WASHINGTON, D. C., March 14, 1907.

REPORT OF STANDING COMMITTEE ON CAR ACCOUNTS
AND MISCELLANEOUS REVENUE ACCOUNTS.

1906-1907.

PERSONNEL OF COMMITTEE.

G. S. HOBBS, *Chairman.*

GEO. BECKER, *Secretary.*

F. A. CLARK.

A. E. DELF.

FRED CLARK.

R. M. HUDDLESTON.

W. D. BEYMER.

J. F. DINKEY.

R. E. KIMBELL.

REPORT OF THE STANDING COMMITTEE ON
CAR ACCOUNTS AND MISCELLANEOUS
REVENUE ACCOUNTS

TO THE
NINETEENTH ANNUAL MEETING.

April 24, 1907.

"PORTLAND, ME., March 11, 1907.

"MR. C. G. PHILLIPS,

"Secretary, 143 Dearborn St.,

"Chicago, Ill.

"Dear Sir:—The Standing Committee on Car Accounts and Miscellaneous Revenue Accounts has held no meetings thus far during the year, there having been no business which required attention until recently.

"The Committee now has before it the question of a date for rendering monthly car mileage and per diem reports, this matter having been brought up by Mr. H. I. Bettis, Auditor, San Pedro, Los Angeles & Salt Lake R. R., in a letter received by me in February, 1907. This subject will be given attention at a meeting of the Committee, to be held in Atlantic City prior to the annual meeting of the Association, and a supplementary report will be submitted.

"In regard to progress in the adoption of the new car service blanks, which subject was before the Association at the last meeting, having been handled by this Committee, I beg to advise that the standard blanks have been put into use quite generally by the various Car Service Associations, and it is reported by the Car Service Managers who were members of the Joint Committee having this subject under consideration last year, that the results obtained had been satisfactory.

"Yours truly,

"GEO. S. HOBBS,

Chairman "Standing Committee on Car
Accounts and Miscellaneous Revenue Ac-
counts."

"GEO. BECKER,

"Secretary."

REPORT OF STANDING COMMITTEE ON STATISTICS.
1906-1907.

PERSONNEL OF COMMITTEE.

H. A. GRAY, *Chairman*.

J. H. BRADBURY.

G. N. WILSON.

I. G. OGDEN.

H. M. KOCHERSPERGER.

W. H. DUDLEY.

M. P. BLAUVELT.

S. B. SCHUYLER.

W. E. BAILEY.

REPORT OF STANDING COMMITTEE ON STATISTICS TO
THE NINETEENTH ANNUAL MEETING.

"ST. PAUL, MINN., March 11, 1907.

"MR. C. G. PHILLIPS,

"Secretary, 143 Dearborn St.,

"Chicago, Ill.

"*Dear Sir:*—On my return from Washington I find your circular of March 5th addressed to Chairmen of Standing Committees, reminding them that reports should be in your hands not later than the 14th of March for inclusion in the Agenda.

"While I am Chairman of the Standing Committee on Statistics, no meeting of that committee has ever been called, for the reason on the one hand, that none of the members have requested it, and, on the other, the matters which naturally would come to that committee have, for this year at least, been absorbed in the business of the special committee on Corporate, Fiscal and General Accounts.

"Yours truly,

"H. A. GRAY,

"*Chairman.*"

REPORT OF STANDING COMMITTEE ON ACCOUNTS WITH
THE GOVERNMENT.
1906-1907.

PERSONNEL OF COMMITTEE.

G. W. BOOTH, *Chairman*.

M. M. KIRKMAN.
M. RIEBENACK.
ERASTUS YOUNG.
C. B. HAYES.

C. I. STURGIS.
W. E. BAILEY.
L. F. SULLIVAN.
W. T. McCULLOCH.

REPORT OF STANDING COMMITTEE ON ACCOUNTS
WITH THE GOVERNMENT.

"BALTIMORE, MD., March 16, 1907.

"MR. C. G. PHILLIPS,

"Secretary, Ass'n of American Ry. Accounting Officers,

"143 Dearborn St., Chicago, Ill.

"*Dear Sir:*—There have been no communications received during the year by the Standing Committee on Accounts with the Government, therefore no meetings have been held.

"The Committee has not been unmindful of the interests of transportation lines, and has endeavored to keep in touch with the representatives of the Government.

"Although there are no direct developments to report to the Association, it is believed that within the near future there will be put into effect some of the plans previously proposed by the Committee that will be beneficial to the carriers.

"Yours very truly,

"G. W. BOOTH,
"Chairman."

REPORT OF SPECIAL COMMITTEE TO ATTEND NATIONAL
AND STATE RAILROAD COMMISSIONERS'
CONVENTIONS.

1906-1907.

PERSONNEL OF COMMITTEE.

C. I. STURGIS *Chairman.*

H. M. KOCHERSPERGER.

J. O. CLIFFORD.

REPORT OF SPECIAL COMMITTEE TO ATTEND RAIL-
ROAD COMMISSIONERS' CONVENTION.

"CHICAGO, March 14, 1907.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:*—As there has not been any convention of the National Association of Railway Commissioners since the last meeting of our Association, there is nothing to be reported on by the Committee appointed to attend the conventions of that Association.

"Yours truly,

"C. I. STURGES,

"*Chairman.*"

REPORT OF SPECIAL COMMITTEE ON "DENVER PLAN"
OF FREIGHT CLAIM SETTLEMENTS.
1906-1907.

PERSONNEL OF COMMITTEE.

JNO. T. DENNISTON, *Chairman.*

W. F. DUDLEY.
C. F. KREBS.

J. S. FORD.
THOMAS EEDSON.

ASSOCIATION OF AMERICAN RAILWAY ACCOUNT- ING OFFICERS.

REPORT OF SPECIAL COMMITTEE ON "DENVER PLAN" FOR FREIGHT CLAIM SETTLEMENTS.

At a meeting of the Association held at Hotel Champlain, New York, June, 1906, your Committee after making its Report (pages 188-9, Twenty-first Report), was continued, to report on the letter from Mr. W. O. Bunger, Ass't Freight Claim Agent C. R. I. & P. R'y Co., dated June 19th, 1906 (page 27, Twenty-first Report), which had been received too late for action by the Committee.

Owing to the death of Mr. M. L. Bacon, a member of the Committee, the President appointed Mr. Thos. Eedson a member.

Your Committee held a meeting in Chicago on February 27th, 1907:

First.

After giving some consideration to Mr. Bunger's letter above mentioned it was decided to ask him to meet with us. As he stated that since his letter was written, proposed changes in method of handling claims, as presented to the Freight Claim Association at its meeting in Cincinnati, January 30 and 31, 1907, if adopted at their meeting in Denver, June 19th, 1907, would materially alter the conditions under which his letter was written, your Committee deemed it inadvisable to further consider this matter at this time.

Second.

By direction of the President the Secretary forwarded to your Committee for consideration a letter under date September 20th, 1906, from Mr. W. J. Healy, Freight Auditor A. T. & S. F. Ry., of which the following is a copy:

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:*—Owing to the large number of Freight Claim Authorities issued according to the 'Denver Plan', remaining undrawn for, and the unlikelihood of our ever being called upon for their payment, I believe the Association should place a time limit in which they should be presented.

"We adopted the 'Denver Plan' for settling claims in October, 1901, and have nineteen of our authorities, amounting to \$364.54 still outstanding, and each year thereafter shows in like proportion. We have traced for their presentation, but find very little or no results for the time expended.

"No doubt all other lines have the same conditions and experience, and will welcome any legislation that will give relief.

"A time limit of two years after issue should be named, in which all authorities should be presented for payment, thus allowing the issuing line to drop from their list of outstanding liabilities.

"I will be pleased to have you consider and refer to the proper committee for consideration.

"Respectfully,

"(Signed) W. J. HEALY,

"Freight Auditor."

While not favoring the limitation suggested by Mr. Healy, your Committee, in view of action now pending, *Recommend:*

That further consideration of the matters presented in the letters of Messrs. Bunker and Healy be postponed, pending action at the June, 1907, meeting of Freight Claim Association.

All of which is respectfully submitted.

JNO. T. DENNISTON, *Chairman,*

W. F. DUDLEY,

C. F. KREBS,

J. S. FORD,

THOMAS EEDSON

} *Committee.*

1. *Introduction*

The purpose of this study is to investigate the effects of the proposed system on the performance of the participants. The study was conducted in a laboratory setting with a sample of 20 participants. The participants were divided into two groups: a control group and an experimental group. The control group used the traditional system, while the experimental group used the proposed system. The results of the study are presented in the following sections.

The study was conducted in a laboratory setting with a sample of 20 participants. The participants were divided into two groups: a control group and an experimental group. The control group used the traditional system, while the experimental group used the proposed system. The results of the study are presented in the following sections.

2. *Methodology*

The study was conducted in a laboratory setting with a sample of 20 participants. The participants were divided into two groups: a control group and an experimental group. The control group used the traditional system, while the experimental group used the proposed system. The results of the study are presented in the following sections.

The study was conducted in a laboratory setting with a sample of 20 participants. The participants were divided into two groups: a control group and an experimental group. The control group used the traditional system, while the experimental group used the proposed system. The results of the study are presented in the following sections.

3. *Results*

REPORT OF SPECIAL COMMITTEE ON CORPORATE, FISCAL
AND GENERAL ACCOUNTS.

1906-1907.

PERSONNEL OF COMMITTEE.

A. H. PLANT, *Chairman*.

C. G. PHILLIPS, *Secretary*.

M. RIEBENACK.

R. A. WHITE.

M. P. BLAUVELT.

G. N. WILSON.

G. E. HUSTIS.

H. M. KOCHERSPERGER.

A. I. CULVER.

W. J. HOBBS.

I. G. OGDEN.

H. W. WALKER.

CHAS. HAYDON.

E. S. BENSON.

M. M. KIRKMAN.

W. N. D. WINNE.

C. I. STURGIS.

C. F. KREBS.

ERASTUS YOUNG.

FRANK NAY.

ROBERT TOOMBS.

R. I. FARRINGTON.

H. A. GRAY.

W. E. BAILEY.

S. B. SCHUYLER.

S. C. JOHNSON.

MEMORANDUM.

The report of the Special Committee on Corporate, Fiscal and General Accounts is not included herein but will be sent to members of the Association in Bulletin form by the Chairman of the Committee.

Members are requested to bring such bulletin with them to the meeting.

C. G. PHILLIPS, *Secretary*.

UNFINISHED BUSINESS.

PROPOSED AMENDMENT TO CONSTITUTION OF ASSOCIATION OF AMERICAN RAILWAY ACCOUNTING OFFICERS, OFFERED AT LAST ANNUAL MEETING FOR ADOPTION AT THIS MEETING.

Article 9. Executive and Standing Committees.

In the second paragraph, first line, change the word "six" and the numeral "6" to read "seven"—"7".

After the abbreviation "i. e." insert "A standing committee on corporate, fiscal and general accounts, consisting of twenty-five (25) members, a majority of whom shall constitute a quorum."

At the beginning of the third paragraph, before the first word, place the following: "The standing committee on corporal, fiscal and general accounts, shall be appointed from the chief accounting officers of lines members of the Association, who shall hold office until disqualified by change of service, or retirement."

Insert a new paragraph, which shall be the fourth paragraph of Article 9, reading as follows:

"It shall be the duty of the standing committee on corporate, fiscal and general accounts, to consider matters incident to general or higher branches of railway accounting, including accounts and returns required by the national and state commissions."

The amended portion of Article 9 of the Constitution, after amended as proposed as herein, will read as follows:

Article 9. Executive and Standing Committees.

First paragraph, relating to executive committee, no change.

Second paragraph as follows:

"There shall be seven (7) standing committees, i. e., a standing committee on corporate, fiscal and general accounts, consisting of twenty-five (25) members, a majority of whom shall constitute a quorum; a standing committee on freight accounts, consisting of fifteen members," etc.

The third paragraph will read as follows:

"The standing committee on corporate, fiscal and general accounts, shall be appointed from the chief accounting officers of lines members of the Association, who shall hold office until disqualified by change of service or retirement. The standing committees on freight, passenger disbursements," etc.

The fourth paragraph will read as follows;

"It shall be the duty of the standing committee on corporate, fiscal and general accounts, to consider matters incident to general or higher branches of accounting, including accounts and returns required by the national and state commissions."

What is at present the fourth paragraph, referring to the duties of the standing committee on freight, passenger, etc., will then become the fifth paragraph of Article 9.

CONSTITUTION AND BY-LAWS
of the
ASSOCIATION OF AMERICAN RAILWAY
ACCOUNTING OFFICERS.

CONSTITUTION.

As Adopted at the Sixteenth Annual Meeting, Saratoga
Springs, June 29, 1904, and since Amended, and
Showing Proposed Changes Printed in Italics.

ARTICLE I.—Name.

The Association hereby constituted shall be known as
the "Association of American Railway Accounting Offi-
cers."

ARTICLE II.—Object of the Association.

The object of the Association shall be the better or-
ganization and conduct of the accounts of carriers and
the securing to them of the advantages that should fol-
low the interchange of ideas and experiences among its
members; to aid in securing more perfect means of deter-
mining balances between carriers and greater definiteness
and promptness in paying the same; greater uniformity
in method of adjusting joint accounts; more equitable
plans for settling claims between carriers; greater cer-
tainty and promptness in collecting freight charges at
competing points; better means of adjusting balances at
junctions where freight is rebilled; the obtaining of
greater uniformity, wherever practicable, in the govern-
mental returns required of railroads; the more general
systematization of railway accounts; and, finally, the
benefiting of railways in every proper way that comes
within the scope of such an Association.

ARTICLE III.—Membership Qualification.

Railway Accounting Officers, as also the chiefs of all, or any, of the various departments of railway accounts, shall be eligible to membership in this Association. They shall remain members only so long as their qualifications for membership as herein defined, exist.

The representatives of steamship and other transportation companies having joint traffic relations with railways, and of sleeping car companies, may be admitted to the Association upon the same terms and conditions as the representatives of railway companies.

The Association may admit as honorary members retired railway accounting officers, or previous members of the Association, provided the name of such officer or member is recommended by two or more members to the Executive Committee prior to the annual meeting of the Association. The acceptance of such name or names will form part of the annual report of said committee.

ARTICLE IV.—Voting.

Every member of this Association shall be entitled to a voice and vote in its proceedings, relative to the conduct of its affairs, but on all questions relative to accounts or settlements between carriers, which involve the indorsement of the interests represented, the vote shall be taken as follows, viz.: A Railroad Company or two or more Railroad Companies associated in interest and under one general accounting official, is eligible to one vote only; except, however, if the aggregate mileage of such company or companies exceeds one thousand miles, then such company or companies is eligible to one additional vote for each additional one thousand miles, or fractional part thereof, so operated; the Secretary shall prepare a voting list prior to each meeting, based upon the mileage of each company or companies as given in the last current issue of the Travelers' Official Railway Guide; the vote shall be cast by the ranking accounting official in attendance at the meeting, or some other person duly accredited from the same system. Companies or organizations, other than Railroad Companies, members of this Association, shall each be eligible to one vote, irrespective of mileage, upon all questions in regard to accounts or settlements directly affecting their interests.

ARTICLE V.—Officers.

The officers of this Association shall be a
President,
First Vice-President,
Second Vice-President,
Secretary.

Executive Committee of eight, in addition to the President and Vice-Presidents.

The officers and Executive Committee shall, *vis a voce*, be placed in nomination for election.

The President shall be elected in the manner provided for other officers, at the annual meeting in each year, and shall hold office until his successor is elected. The office of President shall not be held by the same person for more than two successive terms.

The Vice-Presidents, Secretary and members of the Executive Committee shall be elected at the annual meetings, and shall hold office until their successors are elected. Their election shall be by ballot, and the person receiving a majority of the votes cast shall be declared elected.

The Executive Committee shall be elected by ballot, in manner as follows, viz.: At the first meeting of the Association four members thereof shall be elected to serve on the said committee for the term of two years and four members to serve for the term of one year from the date of their election. At each succeeding annual meeting after the first meeting four members shall be elected to serve on the committee for the term of two years, to make up the deficiency in number caused by the retiring members. In the election of the Executive Committee, the four candidates receiving the highest number of votes (not less than a majority) cast, shall be declared elected. In the event of a failure to elect a requisite number by reason of a tie vote being cast for two or more candidates, a second ballot shall be taken, such ballot being limited to the candidates receiving an equal number of votes. Should the candidates receive an equal number of votes a second time, then the election as between said candidates shall be decided by lot.

Any member of the Association shall be eligible for election to any office, but shall not hold office longer than

he continues a member; provided, however, that this shall not apply to the Secretary of the Association.

ARTICLE VI.—President.

It shall be the duty of the President to preside at the meetings of the Association; to take the vote on all questions of debate; to preserve order and appoint all committees except as herein provided; and perform such other duties as the By-Laws shall prescribe. He shall be chairman of the Executive Committee and *ex-officio* a member of all committees, and shall have a general supervision over the affairs of the Association.

ARTICLE VII.—Vice-Presidents.

It shall be the duty of the First Vice-President to preside during the absence of the President, and, in case of the disability of the President for any cause, to become President during the continuance of such disability until his successor is elected, as provided for in Article V. In the absence of the President and First Vice-President the same provision will apply to the Second Vice-President.

ARTICLE VIII.—Secretary.

It shall be the duty of the Secretary to collect all annual dues from members and other moneys due to the Association as soon as the same shall be payable, and to keep a full, true and correct account of all moneys of the Association which shall come into his hands (including the expenditure thereof), and shall render a report thereof to each regular meeting, and shall furnish such further and detailed statements as the President or Executive Committee may require. Disbursements shall be made by him only, under resolutions of the Executive Committee, or on bills approved by the President. Neither the Secretary, nor the Executive Committee, nor any officer of the Association, shall have power to incur any debt or obligation on account of the Association beyond the amount of cash in the treasury available for paying such debt or obligation.

It shall be the duty of the Secretary to keep a correct list of the companies which have signified their desire to be represented in the Association; also a list of the in-

dividual members of the Association; to keep the minutes of the proceedings of each meeting, and to publish the substance of the same after each session of the regular or special meetings, with a list of the officers and committees. He shall also notify each member, by circular, of the time and place of each meeting, and attend to all other duties pertaining to the office.

The Secretary shall give bond for the strict performance of his duties, and for the protection of the President and members of the Association. This bond shall run in favor of _____ Trustee, of the Association of American Railway Accounting Officers and his successors in office for the benefit of the members of said Association, whose names appear upon the rolls of the Association, and he is hereby authorized and empowered to accept such bond, and in case of default to bring suit to enforce such bond. The President *ex-officio* shall be Trustee.

ARTICLE IX.—Executive and Standing Committees.

The Executive Committee shall consist of eight members in addition to the President and two Vice-Presidents. The President and Vice-Presidents of the Association shall, by virtue of their offices, be members of the Executive Committee. It shall be the duty of this committee to prepare a synopsis of the business requiring consideration at each meeting, and report the same as soon as the meeting is organized; to supervise and audit the accounts of officers; to settle all questions arising under this Constitution or the By-Laws of the Association (when the Association is not in session), and report their acts to the next regular meeting for approval or revision; it shall also designate (through the President) the members to deliver addresses at the meetings of the Association, and designate the subject of such addresses; it shall appoint a Secretary pro tem in case of the disability or disqualification of the regular incumbent. The Executive Committee shall have power to fill any vacancies occurring in its membership by election from among the members of the Association. It may be called together at any time by the President or by a majority of its members. Five members shall constitute a quorum to transact business, but a less number may adjourn from time to time.

There shall be *seven* (7) Standing Committees, i. e., *a Standing Committee on Corporate, Fiscal and General Accounts, consisting of twenty-five (25) members, a majority of whom shall constitute a quorum*; a Standing Committee on Freight Accounts, consisting of fifteen members, eight of whom shall constitute a quorum; a Standing Committee on Passenger Accounts, consisting of fifteen members, eight of whom shall constitute a quorum; a Standing Committee on Disbursement Accounts, consisting of nine members, five of whom shall constitute a quorum; a Standing Committee on Car Accounts and Miscellaneous Revenue Accounts, consisting of nine members, five of whom shall constitute a quorum; a Standing Committee on Statistics, consisting of nine members, five of whom shall constitute a quorum; and a Standing Committee on Accounts with the Government, consisting of nine members, five of whom shall constitute a quorum.

The Standing Committee on Corporate, Fiscal and General Accounts shall be appointed from the Chief Accounting Officers of lines members of the Association, who shall hold office until disqualified by change of service, or retirement. The Standing Committees on Freight, Passenger, Disbursements, Car Accounts and Miscellaneous Revenue Accounts, Statistics, and Accounts with the Government, shall be appointed immediately after the annual meeting in each year in the following manner, and shall hold office until their successors are appointed, viz.: Eight members shall be appointed on the Standing Freight Committee, and a like number on the Standing Passenger Committee, for a term of two years. Also seven members on the Standing Freight Committee and Standing Passenger Committee, for a term of one year. At each succeeding annual meeting seven members, or eight members, alternately, shall be appointed for a term of two years, to take the place of retiring members. Five members shall be appointed on the Standing Disbursements Committee, a like number on the Standing Committee on Car Accounts and Miscellaneous Revenue Accounts, a like number on the Standing Committee on Statistics, and a like number on the Standing Committee on Accounts with the Government, for a term of two years, and

four members on the Standing Disbursements Committee, Standing Committee on Car Accounts and Miscellaneous Revenue Accounts, Standing Committee on Statistics, and Standing Committee on Accounts with the Government. At each succeeding meeting five members, or four members, alternately, shall be appointed for a term of two years, to take the place of retiring members.

It shall be the duty of the Standing Committee on Corporate, Fiscal and General Accounts to consider matters incident to the general or higher branches of railway accounting, including accounts and returns required by the National and State Commissions.

It shall be the duty of the Standing Committees on Freight, Passenger, Disbursements, Car Accounts and Miscellaneous Revenue Accounts, Statistics and Accounts with the Government, respectively, to consider all matters referred to them by the Association or the Executive Committee, and report to the Association thereon.

ARTICLE X.—Meetings.

The annual meetings of the Association shall be held on the last Wednesday in either the months of April, May, June, July, August or September of each year. The location and time of such meetings shall be determined at the preceding meeting in manner as follows: Each member entitled to vote as aforesaid shall designate his choice by ballot, and the place named by a majority shall be fixed for holding the next meeting.

Special meetings of the Association shall be called at any time or place by the President, at the request of a majority of the Executive Committee.

A quorum to do business shall consist of not less than the representatives of twenty-five independent roads or systems, but a less number may adjourn from time to time.

ARTICLE XI.—By-Laws.

The Association may adopt by-laws for executing the provisions of this Constitution and regulating its proceedings.

ARTICLE XII.—Change of Constitution.

This Constitution can be changed only by amendment.

to be offered at any regular meeting and adopted at the next regular meeting by a vote of not less than two-thirds of a quorum of members then present.

BY-LAWS.

SECTION I.

An annual meeting shall be held at such place as may be fixed at the preceding meeting. It shall be the duty of the Secretary to give thirty days' notice, by mail, to the members of the Association, of the place and hour of holding such meeting.

SECTION II.

The meeting shall be called to order promptly, as provided in Section I, by the President, and the Secretary shall call the roll of members. If a quorum be present the meeting shall immediately proceed to business. If no quorum shall be present, those assembled may adjourn, not to exceed twenty-four hours, at the expiration of which time, if no quorum is present, the meeting shall be adjourned *sine die*.

SECTION III.

The order of business shall be as follows:

1. Calling roll of members.
2. Reading minutes of last meeting.
3. Address of President.
4. Report of Executive Committee.
5. Consideration of report of Executive Committee.
6. Reports of Standing Committees.
7. Consideration of reports of Standing Committees.
8. Reports of Special Committees.
9. Consideration of reports of Special Committees.
10. Reading of Addresses.
11. Unfinished Business.
12. New Business.
13. Election of Officers and Executive Committee.
14. Fixing time and location of next meeting.

SECTION IV.

Reports of the Executive Committee and of all Standing Committees shall be filed with the Secretary of the Association at least forty days before the date of meeting of the Association, at which such reports are to be presented, and it shall be the duty of the Secretary to mail printed copies of such reports to all members of the Association thirty days prior to the meeting at which they are to be presented. Supplemental action on the part of the Executive Committee and of all Standing Committees, within forty days prior to the meeting of the Association may be embodied in the reports of the said committees and form part of the respective reports.

Reports of other committees and resolutions offered for consideration, shall always be in writing; and on request of chairman, or any member, the maker of any motion shall reduce the same to writing before it shall be entertained.

SECTION V.

The proceedings of meetings shall be conducted according to Roberts' Rules of Order, so far as applicable.

SECTION VI.

None but the regular representatives and honorary members of the Association shall be present at any meeting of the same, or at the meeting of any committee thereof; provided, that by general consent the President may invite visitors to seats at any meeting of the Association.

SECTION VII.

No proposition, invitation or resolution that does not pertain to the legitimate business of the Association shall be entertained, except by unanimous vote.

SECTION VIII.

It shall be the duty of the principal officer in charge of the accounting department of any company represented in this Association to give immediate notice to the Secretary of any change in his organization affecting membership in the Association.

SECTION IX.

Addresses may be delivered at each regular meeting by members designated by the Executive Committee through the President; or in the event of the Executive Committee failing to act, then by the President. The number of addresses to be delivered at any meeting and the limit of time to be occupied in delivery thereof shall be in the discretion of the Executive Committee.

SECTION X.

The fiscal year of the Association shall end on May 31 of each year.

The annual dues of members shall be seven dollars, and shall be collected by the Secretary in advance. To provide additional funds that may be necessary from time to time, the Executive Committee shall levy assessments, which assessments shall be made upon a per capita basis. Any member not paying his dues within six months after the date of the annual meeting shall forfeit his membership, and his name shall be dropped from the roll of members after one reminder from the Secretary, by registered mail.

In case a member severs his connection with the transportation company to which he is accredited on the records of the Association, his membership shall be transferable, without further cost for the period such member may have paid dues, to such other representative of the accounting department of said company as may be designated by its chief accounting officers in a written notice to the Secretary of the Association.

SECTION XI.

With the exception of Section VII., the By-Laws of the Association, as herein provided, or any order of business pending upon the same, may be temporarily suspended for consideration of any specific matter by a two-thirds quorum vote of the members present.

SECTION XII.

These By-Laws may be altered, amended or repealed at any regular meeting of the Association by a vote of two-thirds of a quorum of members present. Provided, that notice thereof shall be given to members on the call issued by the Secretary for such meeting.

and system linkage. The system is designed to be deployed on a wide range of hardware configurations, and is designed to be able to handle a wide range of data formats. The system is designed to be able to handle a wide range of data formats, and is designed to be able to handle a wide range of data formats.

of the field in the past. The first of these is the fact that the field is now being used for a purpose other than the one for which it was originally intended. This is a common occurrence in the field of research, and it is one of the reasons why the field is so difficult to study. The second reason is that the field is now being used for a purpose other than the one for which it was originally intended. This is a common occurrence in the field of research, and it is one of the reasons why the field is so difficult to study. The third reason is that the field is now being used for a purpose other than the one for which it was originally intended. This is a common occurrence in the field of research, and it is one of the reasons why the field is so difficult to study.

1. 1990年12月1日以前，在《民法通则》施行以前，即1986年4月1日以前，发生民事法律行为，适用行为发生时的法律。

1. The first step in the process is to identify the problem or issue that needs to be addressed. This involves gathering information and understanding the context of the problem.

[illegible]

NEW BUSINESS.

STAR UNION LINE.

"PITTSBURGH, PA., March 11, 1907.

"MR. C. G. PHILLIPS,

"Secretary, Ass'n of American Ry. Accounting Officers,

"Shippers Name on Way-Bills."

"Dear Sir:—If in time, would you please docket for consideration at next meeting of the Association, the question of 'showing the names of shippers on way-bills,' also, particularly at junction points, that the road delivering the freight to another shows the name of the shipper so that the delivering line may be able to give this information to consignees. While I appreciate the fact that this is not required by consignees on the great bulk of traffic, a great many consignees, particularly larger firms, are requiring it, and give us considerable trouble in having to trace back over the line to get the information, which is a very slow operation and frequently unsuccessful.

"I would like to have the Association consider this matter and see if we cannot arrange to have this information shown.

"Yours truly,

"JNO. T. DENNISTON,

"Auditor."



STANDING FREIGHT COMMITTEES, PREVIOUS YEARS

1889-1890.

D. Jones (<i>Chmn.</i>),	G. W. Booth,	W. McCoy,	E. R. Murphy.
C. D. Bird (<i>Sec.</i>),	J. T. Denniston,	W. A. Ross,	Robert Pyffe.
I. G. Ogden,	W. Hawn,	H. C. Clements,	C. J. Wilder
J. W. Sprong,	A. D. Oyer,	E. H. C. Taylor,	

1890-1891.

G. W. Booth (<i>Chmn.</i>),	C. S. Sutton,	A. S. VanKuran,	C. H. Webb,
C. D. Bird (<i>Sec.</i>),	G. M. Taylor,	A. McElevey,	Robert Toomba,
W. H. Dudley,	J. W. Baird,	G. N. Wilson,	T. W. Roby.
A. D. Oyer,	F. Fairman,	J. E. Dennison,	

1891-1892.

G. M. Taylor (<i>Chn.</i>),	A. D. Oyer,	Thos. Eedson,	J. M. Lyon,
C. D. Bird (<i>Sec.</i>),	A. S. VanKuran,	P. A. Hewitt,	R. R. Metheany,
F. Fairman,	C. S. Sutton,	R. H. Hill,	Louis Stewart.
W. Randall,	C. Garnsey, Jr.	D. B. Howard,	

1892-1893.

G. M. Taylor (<i>Chn.</i>),	J. M. Lyon,	R. L. Gibbs,	Thos. Eedson,
C. D. Bird (<i>Sec.</i>),	R. R. Metheany,	W. Nicholson,	P. A. Hewitt,
R. H. Hill,	C. S. Sutton,	D. Adams,	L. F. Sullivan.
D. B. Howard,	C. T. Morel,	G. W. Miller,	

1893-1894.

C. T. Morel (<i>Chmn.</i>),	D. Adams,	W. H. Dudley,	W. J. Dickinson,
C. D. Bird (<i>Sec.</i>),	G. W. Miller,	W. E. Miner,	J. M. Lyon,
R. L. Gibbs,	L. F. Sullivan,	A. D. Oyer,	J. W. Coxe.
W. Nicholson,	C. S. Sutton,	R. H. Hill,	

1894-1895.

W. Nicholson,	A. D. Oyer,	L. A. Jones,	S. B. Schuyler,
(<i>Chairman</i>),	R. H. Hill,	L. F. Sullivan,	R. S. McIver,
C. S. Sutton (<i>Sec.</i>),	W. J. Dickinson,	G. H. Crosby,	T. W. Roby,
W. H. Dudley,	J. M. Lyon,	G. Ziegler,	J. B. Brownell.

1895-1896.

W. Nicholson	S. B. Schuyler,	J. Justice,	Wm. O'Connell,
(<i>Chairman</i>),	R. S. McIver,	E. E. Kruthoffer,	C. D. Bird,
C. S. Sutton (<i>Sec.</i>),	J. B. Brownell,	C. H. Bronson,	M. C. Tully,
R. V. McBain,	L. F. Sullivan,	A. D. Oyer,	F. H. Crump.

1896-1897.

W. Nicholson	E. E. Kruthoffer,	M. C. Tully,	R. S. McIver,
(<i>Chairman</i>),	C. H. Bronson,	F. H. Crump,	W. F. Dudley,
A. D. Oyer (<i>Sec.</i>),	W. O'Connell,	W. C. Scott,	J. G. Drew,
J. Justice,	C. D. Bird,	D. B. Howard,	O. C. Post.

1897-1898.

E. P. Campbell	F. E. Draper,	C. W. Haskins,	R. S. McIver,
(<i>Chairman</i>),	H. J. Stirling,	A. D. Oyer,	W. F. Dudley
W. C. Scott (<i>Sec.</i>),	S. G. Brown,	W. Nicholson,	J. G. Drew,
W. B. Scott,	J. L. Kirk,	D. B. Howard,	O. C. Post.

1898-1899.

C. S. Sutton (<i>Chn.</i>),	J. F. Titus,	J. M. Lyon,	H. J. Stirling,
W. Randall (<i>Sec.</i>),	O. D. James,	J. L. Burgess,	R. E. Berger,
R. R. Metheany,	W. C. Scott,	J. L. Kirk,	G. W. Lishawa.
E. E. Kruthoffer,	J. Collord,	W. B. Scott,	

1899-1900.

C. S. Sutton (<i>Chn.</i>),	J. F. Titus,	Geo. Becker,	C. B. Hayes,
H. J. Stirling (<i>Sec.</i>),	O. D. James,	W. H. Burns,	J. M. Watkins,
R. R. Metheany,	Jas. Collord,	R. E. Kimbell,	Jas. Clouston.
E. E. Kruthoffer,	J. M. Lyon,	G. S. Hobbs,	

1900-1901.

H. J. Stirling (<i>Chn.</i>),	R. E. Kimbell,	J. C. Hunter,	W. T. McCulloch
W. Randall (<i>Sec.</i>),	G. S. Hobbs,	W. Q. Morcom,	T. Eedson,
G. Becker,	C. B. Hayes,	C. W. Gardner,	J. B. Brownell.
W. H. Burns,	J. W. Watkins,	J. Justice,	

1901-1902.

W. Randall (<i>Chn.</i>)	J. Justice,	J. W. Coxe,	J. C. Hunter,
H. J. Stirling (<i>Sec.</i>),	W. T. McCulloch,	C. H. Davis,	C. J. Wilder,
W. Q. Morcom,	T. Eedson,	B. Young,	H. D. Foster.
C. W. Gardner,	J. B. Brownell,	F. A. Healy,	

STANDING FREIGHT COMMITTEES, PREVIOUS
YEARS—Continued.

1902-1903

J. O. Clifford (<i>Chn.</i>),	B. Young,	D. W. Horsburgh	E. J. Leahy,
R. E. Kimbell (<i>Sec.</i>)	H. J. Stirling,	H. D. Foster,	M. F. Molloy,
J. W. Coxe,	F. A. Healy,	J. H. Burroughs,	J. D. Nettleship.
C. H. Davis,	W. Randall,	A. S. Jennings,	

1903-1904

J. O. Clifford (<i>Chn.</i>),	W. F. Molloy,	J. M. Watkins.	F. A. Healy,
R. E. Kimbell (<i>Sec.</i>),	J. D. Nettleship,	R. S. McIver,	W. J. Healy,
G. H. Burroughs,	Wm. Nicholson,	C. H. Bronson,	H. H. Fleming
E. J. Leahy.	Jefferson Justice	Jno. T. Denniston.	

1904-1905

C. D. Bird (<i>Chn.</i>)	R. S. McIver,	W. H. Burns,	R. E. Berger,
R. E. Kimbell (<i>Sec.</i>)	Jno. T. Denniston,	O. D. James,	M. D. Royer,
Jefferson Justice	F. A. Healy,	W. H. Anderson,	F. M. Dewees.
J. M. Watkins.	J. B. Brownell,	W. J. Healy,	

1905-1906.

C. D. Bird (<i>Chn.</i>),	R. E. Berger,	Jefferson Justice,	T. Edson,
R. E. Kimbell (<i>Sec.</i>)	F. M. Dewees,	W. H. Burns,	W. Q. Morcom,
W. H. Anderson,	F. A. Healy,	R. S. Dousman.	J. M. Watkins.
W. J. Healy,	J. F. Shepherd,	Bertram Young.	

1906-1907.

J. F. Shepherd (<i>Chn.</i>)	Bertram Young,	J. O. Clifford,	R. E. Berger,
Jefferson Justice,	Thos. Edson,	R. E. Kimbell,	J. D. Nettleship.
W. H. Burns,	W. Q. Morcom,	W. J. Healy,	Wm. Richards,
R. S. Dousman,	J. M. Watkins,	W. D. Beymer.	

STANDING PASSENGER COMMITTEES, PREVIOUS YEARS.

1880-1890.

E. M. Underhill (Chairman),	E. P. Campbell, W. L. Doyle,	J. T. Penton, C. M. Crump,	E. P. Pryor, W. Randall,
F. O. Waldo (Sec.),	H. W. McFarlane,	C. T. Morel,	J. H. Sturgis,
H. M. Kochersperger,	J. P. Curry,	R. Fenby,	C. W. Gardner.

1890-1891.

W. Randall (Chn.),	C. M. Crump,	Geo. Wolf,	O. W. Cooke,
F. O. Waldo (Sec.),	R. Fenby,	C. S. Covert,	W. K. Gillett,
W. L. Doyle,	W. H. Park,	W. S. Roney,	W. I. Riach.
H. W. McFarlane,	J. H. Shearing,	O. C. Post,	

1891-1892.

W. K. Gillett (Chn.),	A. J. Gillingham,	G. B. Griggs,	E. H. C. Taylor.
H. W. McFarlane	A. D. Joslin,	L. N. Hopkins,	F. A. Wyman,
(Secretary),	J. H. Shearing,	R. C. Mann,	J. W. Cox,
C. S. Covert,	J. D. Penton,	C. H. Quarles,	O. W. Cooke.

1892-1893.

L. N. Hopkins (Ch.),	C. M. Atwood,	J. W. Cox,	J. H. Shearing,
H. W. McFarlane,	C. H. Quarles,	W. H. Dudley,	F. B. Southard,
(Secretary),	E. H. C. Taylor,	W. Randall,	C. E. Wernuth,
G. B. Griggs,	F. A. Wyman,	C. H. Davis,	T. W. Roby.

1893-1894.

A. J. Gillingham,	W. Randall,	W. F. Parsons,	P. O. Hawn,
(Chairman),	J. H. Shearing,	F. M. Brine,	W. G. Shaw.
H. W. McFarlane	F. B. Southard,	J. Landgraf,	
(Secretary),	C. E. Wernuth,	C. S. Covert,	
C. H. Davis,	T. W. Roby,	W. R. Hancock,	

1894-1895.

A. J. Gillingham,	F. M. Brine,	A. E. Delf,	G. B. Griggs,
(Chairman),	J. Landgraf, Jr.,	S. C. Cooper,	J. K. Frederick,
P. C. Hawn (Sec.),	C. S. Covert,	W. F. VanBergen,	E. B. Pryor,
W. F. Parsons,	W. G. Shaw,	E. M. Tacy,	A. D. Parker.

1895-1896.

F. O. Waldo (Chn.),	E. M. Tacy,	A. D. Parker,	J. E. Cox,
J. M. Watkins (Sec.),	G. B. Griggs,	C. H. Quarles,	C. W. McGuire,
S. C. Cooper,	J. K. Frederick,	W. S. Roney,	E. D. Usner.
W. F. VanBergen,	E. B. Pryor,	F. B. Everett,	

1896-1897.

F. O. Waldo (Chn.),	F. B. Everett,	H. D. Foster,	W. L. Maury,
J. M. Watkins (Sec.),	J. E. Cox,	C. H. Gardner,	A. J. Gillingham,
C. H. Quarles,	C. W. McGuire,	S. G. Brown,	C. M. Atwood.
W. S. Roney,	E. D. Usner,	H. W. McFarlane,	

1897-1898.

J. M. Watkins (Chn.),	A. Temple,	C. W. Gardner,	A. J. Gillingham,
C. Messick (Sec.),	E. W. Warnick,	A. P. Deeds,	C. M. Atwood.
T. J. Wasson,	S. Y. McNair,	H. W. McFarlane,	
J. E. Starke,	H. D. Foster,	W. L. Maury,	

1898-1899.

J. M. Watkins (Chn.),	J. H. Shearing,	J. F. Fairlamb,	E. W. Warnick,
F. A. Wyman,	H. W. McFarlane,	J. E. Starke,	C. H. Bronson,
R. L. Porter,	F. M. Brine,	A. Temple,	C. Messick.
A. J. Gillingham,	T. J. Wasson,		

1899-1900.

J. H. Shearing (Chn.)	H. W. McFarlane,	L. P. Ecker,	Cooper Anderson.
L. P. Jernigan,	F. M. Brine,	L. A. Jones,	G. H. Lamzin.
F. A. Wyman,	J. F. Fairlamb,	E. E. Foster,	
A. J. Gillingham,	W. F. Parsons,	E. O. Reed,	

1900-1901.

W. F. Parsons (Chn.)	E. O. Reed,	J. M. Watkins,	Geo. Sherriff,
J. F. Fairlamb,	C. Anderson,	P. Tyrell,	A. T. Cuddeback,
L. P. Ecker,	G. H. Lamkin,	J. A. Villeneuve,	J. J. Morrison.
E. E. Foster,	H. W. McFarlane,	A. D. Joslin,	

1901-1902.

A. D. Joslin (Chn.)	G. Sheriff,	C. S. Covert,	J. M. Watkins,
H. W. McFarlane,	A. T. Cuddeback,	F. B. Southard,	H. W. Walker,
P. Tyrell,	J. I. Morrison,	L. K. Wenning,	G. W. Poe,
J. A. Villeneuve,	J. F. Fairlamb,	F. M. Brine,	

STANDING PASSENGER COMMITTEES, PREVIOUS
YEARS.—Continued.

1902-1903.

A. D. Joslin, (<i>Chm.</i>),	L. K. Wenning,	G. W. Poe,	F. A. Wyman,
J. F. Fairlamb,	F. M. Brine,	H. W. McFarlane,	L. D. P'Pool,
C. S. Covert,	J. M. Watkins,	F. R. Twitchell,	C. H. Quarles,
F. B. Southard,	H. W. Walker	J. J. Wingfield.	

1903-1904.

A. D. Joslin (<i>Chm.</i>)	R. S. Dousman,	J. H. Shearing,	J. F. Mitchell,
H. W. McFarlane,	J. J. Wingfield,	E. E. Foster,	J. B. Brownell,
F. M. Brine,	F. A. Wyman,	A. B. Bierck,	G. H. Lamkin
D. Laughlin.	H. J. Broderick,	C. A. Lutz.	

1904-1905.

A. J. Gillingham (<i>Chm.</i>)	A. B. Bierck,	J. A. Taylor,	F. M. Brine.
A. D. Joslin,	C. A. Lutz,	W. F. Van Bergen	H. J. Broderick
J. H. Shearing.	J. F. Mitchell,	C. J. McNitt,	L. G. Scott.
E. E. Foster	G. H. Lamkin	C. S. McMillan,	

1905-1906.

A. J. Gillingham	F. M. Brine,	G. S. LeGrand,	P. Tyrrell,
(<i>Chairman</i>),	J. A. Taylor,	H. J. Broderick,	C. D. Martin,
F. W. Meyer,	C. J. McNitt,	L. G. Scott,	G. E. Bissonnet,
H. A. St. John,	C. S. McMillan,	J. H. Shearing,	T. J. Heath.

1906-1907.

A. J. Gillingham	G. E. Bissonnet,	H. A. St. John,	W. F. Van Bergen,
(<i>Chairman</i>),	T. J. Heath,	J. L. Ferris,	George Becker,
G. S. Le Grand,	P. Tyrrell,	G. S. Cooper,	H. H. McIntyre,
F. Gray,	F. W. Meyer,	F. B. Southard,	Stuart McIntosh

STANDING COMMITTEES ON DISBURSEMENTS, PREVIOUS YEARS.

1891-1892.		
Erastus Young (<i>Chairman</i>), T. F. Brown (<i>Secretary</i>), G. J. Pollock,	W. H. Dudley, W. L. Maury, J. A. Barker,	J. D. Greene, N. S. Rutter, E. R. Murphy.
1892-1893.		
W. T. Thelin (<i>Chairman</i>), J. K. Frederick (<i>Secretary</i>), J. A. Barker,	J. D. Greene, N. S. Rutter, E. R. Murphy,	D. Jones, C. Quarrier, I. Anderson.
1893-1894.		
E. S. Thomas (<i>Chairman</i>), C. Quarrier, I. Anderson,	J. K. Frederick, O. A. Knipe, M. E. Barber,	H. C. Whitehead, A. J. Burt, G. J. Pollock.
1894-1895.		
C. Kelsey (<i>Chairman</i>), W. P. Durkee (<i>Secretary</i>), M. E. Barber,	A. J. Burt, G. J. Pollock, R. I. Farrington,	C. Hillyer, J. S. Ford, H. W. Walker.
1895-1896.		
C. Kelsey (<i>Chairman</i>), J. S. Ford (<i>Chmn. pro tem.</i>), H. W. Walker,	W. P. Durkee, G. O. Waterman, C. Hillyer,	I. Anderson, J. G. Drew, S. Chapman.
1896-1897.		
J. H. Sturgis (<i>Chairman</i>), W. P. Waterman, F. A. Healy,	I. Anderson, S. Chapman, A. Douglas,	D. C. Copperstone, I. S. Lauck, P. L. Fisher.
1897-1898.		
J. H. Sturgis (<i>Chairman</i>), L. A. Jones, C. V. Ware,	H. H. McKee, A. I. Culver, A. Douglas,	D. C. Copperstone, I. S. Lauck, P. L. Fisher.
1898-1899.		
J. H. Sturgis (<i>Chairman</i>), S. B. Schuyler, P. L. Fisher,	W. H. Park, L. A. Jones, C. V. Ware,	H. H. McKee, A. I. Culver, C. W. McGuire.
1899-1900.		
S. B. Schuyler (<i>Chairman</i>), C. W. McGuire (<i>Secretary</i>), J. C. Morris,	W. B. Park, D. W. Bigoney, E. B. Pryor,	J. L. Cramer, H. W. Walker, J. W. Richards.
1900-1901.		
H. W. Walker (<i>Chairman</i>), D. W. Bigoney, E. B. Pryor,	J. L. Cramer, J. W. Richards, J. Leslie,	I. S. Lauck, G. B. Dunbar, C. Hillyer.
1901-1902.		
A. H. Plant (<i>Chairman</i>), J. A. Leslie, C. Hillyer,	I. S. Lauck, W. P. Newton, R. R. Metheany,	S. C. Matthews, S. C. Johnson, C. F. Krebs.
1902-1903.		
C. F. Krebs (<i>Chairman</i>), R. R. Metheany, R. L. Porter,	S. C. Johnson, D. C. Copperstone, W. F. Dudley	S. C. Matthews, L. A. Jones, I. S. Lauck.
1903-1904.		
L. A. Jones (<i>Chairman</i>), D. C. Copperstone, W. F. Dudley,	E. A. Stockton, J. F. Shepherd, G. B. Howarth,	H. D. Foster, M. L. Bacon, C. F. Krebs.
1904-1905.		
L. A. Jones (<i>Chairman</i>), C. F. Krebs, J. F. Shepherd,	G. B. Howarth, H. D. Foster, M. L. Bacon,	W. D. Tucker, H. H. Laughton, J. E. Price

STANDING COMMITTEES ON DISBURSEMENTS,
PREVIOUS YEARS—Continued.

1905-1906.

L. A. Jones (*Chairman*),
W. D. Tucker,
H. H. Laughton,

J. E. Price,
J. Leslie,
D. C. Copperstone,

T. J. Tobin,
R. Adams,
F. E. Draper.

1906-1907.

L. A. Jones (*Chairman*),
J. Leslie,
D. C. Copperstone,

T. J. Tobin,
R. Adams,
F. E. Draper,

H. H. Laughton,
J. E. Price,
W. D. Tucker.

**STANDING COMMITTEES ON CAR' ACCOUNTS AND
MISCELLANEOUS REVENUE ACCOUNTS,
PREVIOUS YEARS.**

1898-1899.

S. C. Johnson (*Chairman*),
S. C. Matthews,
G. B. Dunbar,

W. F. Dudley,
M. J. Clark,
J. G. Drew,

H. W. Walker.
J. P. Curry,
D. C. Copperstone.

1899-1900.

S. C. Johnson (*Chairman*),
M. J. Clark (*Secretary*),
S. C. Matthews,

G. B. Dunbar,
W. F. Dudley,
G. W. Lishawa,

E. M. Fisher,
A. B. Bierck,
C. H. Davis.

1900-1901.

G. W. Lishawa (*Chairman*),
E. M. Fisher,
A. B. Bierck,

C. H. Davis,
F. M. Luce,
J. P. Curry,

W. O'Connell,
W. B. Bend,
J. P. Kerr.

1901-1902.

W. O'Connell (*Chairman*),
F. M. Luce,
J. P. Kerr,

J. G. Drew,
H. L. Penny,
E. S. Benson,

C. E. Wermuth,
S. M. Hudson,
F. W. Sutton.

1902-1903.

F. M. Luce (*Chairman*),
F. W. Sutton (*Secretary*),
E. S. Benson,

C. E. Wermuth,
S. M. Hudson,
Geo. Becker,

D. B. Howard,
H. L. Penny,
W. L. Seelig.

1903-1904.

F. M. Luce (*Chairman*)
G. Becker,
D. B. Howard,

H. L. Penny,
W. L. Seelig,
J. W. Coxce,

J. Landgraf, Jr.
M. P. Blauvelt.
J. B. Brittain.

1904-1905.

F. M. Luce (*Chairman*),
J. W. Coxce,
J. Landgraf, Jr.

J. S. Ford,
S. M. Hudson,
H. W. Walker

E. F. P'Pool,
Fred Clark,
W. O'Connell.

1905-1906.

G. S. Hobbs (*Chairman*),
H. W. Walker,
E. F. P'Pool,

Fred. Clark,
W. O'Connell,
R. M. Huddleston,

F. A. Clark,
Geo. Becker,
A. E. Delf.

1906-1907.

G. S. Hobbs (*Chairman*),
F. A. Clark,
Geo. Becker,

A. E. Delf,
Fred Clark,
R. M. Huddleston,

W. D. Beymer,
John F. Dinkey,
R. E. Kimbell,

STANDING COMMITTEES ON STATISTICS,
PREVIOUS YEARS.

1904-1905.

R. I. Farrington (*Chn.*).
A. L. Hawley,
J. B. Brittain,

H. A. Gray,
H. M. Kochersperger,
M. P. Blauvelt,

C. Haydon,
Geo. B. Dunbar,
R. Toombs.

1905-1906

W. N. D. Winne (*Chairman*).
H. L. Hawley,
Jno. Brittain,

H. A. Gray,
H. M. Kochersperger,
J. H. Bradbury,

I. G. Ogden,
W. H. Dudley,
S. B. Schuyler,

1906-1907.

H. A. Gray (*Chairman*),
J. H. Bradbury,
I. G. Ogden,

W. H. Dudley,
S. B. Schuyler,
G. N. Wilson,

H. M. Kochersperger,
M. P. Blauvelt,
W. E. Bailey.

STANDING COMMITTEE ON ACCOUNTS WITH THE
GOVERNMENT, PREVIOUS YEARS.

A. H. Platt (<i>Chairman</i>), M. M. Kirkman, G. W. Booth,	1905-1906. M. Riebenack, Erastus Young, C. I. Sturgis,	H. C. Whitehead, L. F. Sullivan, W. T. McCulloch.
G. W. Booth (<i>Chairman</i>), M. M. Kirkman, M. Riebenack.	1906-1907. Erastus Young, C. B. Hayes, C. I. Sturgis.	W. E. Bailey, L. F. Sullivan, W. T. McCulloch

SPECIAL COMMITTEES, PREVIOUS YEARS.

1888—ORIGINAL COMMITTEE OF FIFTEEN FOR ORGANIZING
ASSOCIATION.

M. M. Kirkman (<i>Chairman</i>),	C. C. Harvey,	C. G. Warner,
S. B. Willey,	H. M. Kochersperger,	D. A. Waterman.
Wm. C. Healion,	W. Hawn,	M. Riebenack,
E. Young,	J. A. Barker,	T. J. Hyman,
E. M. Underhill,	S. H. Ayers,	C. Quarrier

1889—COMMITTEE OF CONFERENCE WITH NATIONAL ASSOCIATION
OF GENERAL PASSENGER AND TICKET AGENTS

1890.

C. P. Leland (<i>Chairman</i>),	J. C. Courtney,	J. W. Renner.
W. Randall (<i>Chairman</i>),	F. O. Waldo,	A. J. Gillingham.

1889-1890—PASSENGER COMMITTEE.

C. H. Warren (<i>Chairman</i>),	W. N. D. Winne,	A. J. Gillingham.
C. I. Sturgis,	T. J. Hyman,	E. W. Allen,
C. P. Leland,	C. G. Warner,	L. A. Robinson,
W. B. McKee,	A. D. Joslin,	W. F. Van Bergen.
T. W. Roby,	J. W. Cox,	

1889-1890—TERRITORIAL COMMITTEES ON SETTLEMENT OF
JOINT FREIGHT ACCOUNTS.G. M. Taylor, - - - - - (*Chairman*).

1890-1891—EXPRESS SETTLEMENTS.

A. Donaldson (<i>Chairman</i>),	J. C. Welling,	W. Mahl,
C. F. Diefendorf,	D. A. McKinlay,	E. H. C. Taylor.
C. L. Loop,		

1891-1892.

S. Anderson (<i>Chairman</i>),	E. P. Campbell,	E. S. Thomas.
A. Wyman,	A. D. Penfold,	

1892-1893.

S. Anderson (<i>Chairman</i>),	A. D. Penfold,	C. G. Warner,
F. A. Wyman,	C. W. Gardner,	W. K. Gillett,
E. P. Campbell,	W. N. D. Winne,	W. R. Jones.

1894-1895.

S. Anderson (<i>Chairman</i>),	W. N. D. Winne,	W. R. Jones,
F. A. Wyman,	G. O. Waterman,	C. W. Gardner,
E. P. Campbell,	W. K. Gillett,	D. D. Davis.

1895-1896.

S. Anderson (<i>Chairman</i>),	M. E. Barber,	J. H. Shearing.
R. S. Dousman,	L. N. Hopkins,	C. V. Ware,
F. A. Wyman,	W. J. Dickinson,	R. Fenby.

1889—NOMENCLATURE.

J. S. Ford (<i>Chairman</i>),	J. A. Shinn,	J. P. Curry.
1890.		
C. Hillyer (<i>Chairman</i>), J. P. Kerr,	D. B. Howard, C. V. Ware, I. McQuilkin.	J. C. Brockamit, P. A. Hewitt.
J. H. Sturgis (<i>Chairman</i>), J. O. Clifford, W. F. Dudley,	J. T. Penton, G. J. Pollock, T. F. Brown, J. Justice.	J. A. Barker, C. M. Atwood, A. D. Joslin,

1897-1898 AND 1898-1899.

Erastus Young (<i>Chairman</i>), Geo. Becker,	J. W. Richards, A. D. Joslin.	Carlton Hillyer.
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1891-1892—CLAIMS.

J. T. Denniston (<i>Chairman</i>), J. S. Ford,	W. L. Ritchey, G. O. Waterman, J. H. Sturgis	E. M. Underhill, A. Douglas,
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1894-1895.

J. H. Sturgis (<i>Chairman</i>), T. Edson,	J. O. Clifford, J. D. Maney,	H. C. Whitehead.
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1894-1895—CAR ACCOUNTING.

R. S. Dousman (<i>Chairman</i>), A. Douglas,	A. D. Penfold, G. W. Lishawa,	J. P. Jernigan.
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1896-1897.

S. C. Johnson (<i>Chairman</i>), E. S. Thomas,	J. S. Ford, F. B. Everett,	W. S. Whitney.
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1897-1898.

S. C. Johnson (<i>Chairman</i>), G. B. Dunbar (<i>Secretary</i>).	T. J. Hyman, F. B. Everett,	A. D. Penfold.
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CONFERENCE WITH STATISTICIAN INTERSTATE COMMERCE
COMMISSION—OPERATING EXPENSES.

1893-1894.

M. Riebenack (<i>Chairman</i>),	D. A. Waterman, E. Young.	H. D. Bulkley,
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1894-1895.

M. Riebenack (<i>Chairman</i>),	D. A. Waterman,	E. Young.
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1895-1896.

M. Riebenack (<i>Chairman</i>),	E. Young,	H. D. Bulkley.
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1895-1896—FORMULATING SET OF GENERAL ACCOUNTS.

C. I. Sturgis (<i>Chairman</i>), G. L. Lansing,	E. S. Thomas, C. T. Morel,	W. N. D. Winne.
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1896-1897—MISCELLANEOUS SETTLEMENTS.

J. O. Clifford (<i>Chairman</i>), F. E. Draper,	H. A. Rubidge, P. A. Hewitt,	S. C. Matthews
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1897-1898—CONFERENCE WITH MASTER CAR BUILDERS' ASS'N.

G. W. Booth (<i>Chairman</i>),	L. F. Sullivan,	J. D. Greene.
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1897-1898—CLASSIFICATION OF CONSTRUCTING AND OPERATING EXPENSES FOR ELECTRIC RAILWAYS.

H. M. Kochersperger (*Chrmn.*), H. D. Bulkley, M. Riebenack.

1898-1899—TRAIN AND LOCOMOTIVE MILEAGE.

R. I. Farrington (*Chairman*), G. S. Hobbs, L. F. Sullivan.

1899-1900—REVISION OF CONSTITUTION.

Carlton Hillyer (*Chairman*), Erastus Young, M. Riebenack.

1902-1903.

A. D. Parker (*Chairman*), C. H. Bronson, W. N. D. Winne.

1900-1901—FREIGHT CLAIMS.

H. C. Whitehead (*Chairman*), C. F. Krebs, C. D. Bird,
A. H. Plant, R. Anderson, F. E. Draper.

1900-1901-1902-1903—MILEAGE STATISTICS.

G. S. Hobbs (*Chairman*), R. I. Farrington, F. W. Hills.
L. F. Sullivan, S. C. Johnson, R. A. White
(*Vice Hills 1902*)

1900-1901-1902—GOVERNMENT TRANSPORTATION.

M. M. Kirkman (*Chairman*), J. F. Fairlamb, A. H. Plant,
E. Young, G. W. Booth, W. Mahl,
M. Riebenack, C. I. Sturgis, H. C. Whitehead.

1902-1903.

A. H. Plant (*Chairman*), M. Riebenack, C. I. Sturgis,
M. M. Kirkman, J. F. Fairlamb, W. Mahl,
L. F. Sullivan, G. W. Booth, H. C. Whitehead.

1903-1904.

A. H. Plant (*Chairman*), J. F. Fairlamb, Wm. Mahl,
M. M. Kirkman, G. W. Booth, H. C. Whitehead,
M. Riebenack, C. I. Sturgis, L. F. Sullivan.

1904-1905.

A. H. Plant (*Chairman*), M. Riebenack, Wm. Mahl,
M. M. Kirkman, J. F. Fairlamb, H. C. Whitehead,
G. W. Booth, C. I. Sturgis, L. F. Sullivan,
E. Young

1900-1901—CONSOLIDATION OF DECISIONS—CLASSIFICATION OF OPERATING EXPENSES.

M. Riebenack (*Chairman*), G. B. Dunbar, R. A. White.
W. Mahl, S. B. Schuyler.

1901-1902-1903—STANDARD CIPHER CODE.

W. B. Bend (*Chairman*), R. Toombs, M. D. Royer.

1903-1904.

M. D. Royer (*Chairman*), R. Toombs, R. E. Berger.

1901-1902—TO ATTEND NATIONAL AND STATE R. R. COMMISSIONERS' CONVENTION.

C. I. Sturgis (*Chairman*), C. J. Wilder, E. S. Benson.
C. I. Sturgis (*Chairman*), H. M. Kochersperger, J. O. Clifford.

1903-1904.

C. I. Sturgis (*Chairman*), H. M. Kochersperger, J. O. Clifford.

1904-1905.

C. I. Sturgis (*Chairman*), H. M. Kochersperger, J. O. Clifford.

1905-1906.

C. I. Sturgis (*Chairman*), H. M. Kochersperger, J. O. Clifford.

1906-1907.

C. I. Sturgis (*Chairman*), H. M. Kochersperger, J. O. Clifford.

1902-1903—TO PRESENT VIEWS TO I. S. C. C. ON FREIGHT
STATISTICS.

H. C. Whitehead (<i>Chairman</i>),	M. Riebenack,	H. M. Kochersperger
A. H. Plant	C. I. Sturgis,	

1903-1904—INCOME ACCOUNT ITEMS.

H. D. Bulkley (<i>Chairman</i>)	M. M. Kirkman,	Geo. B. Dunbar.
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1905-1906—PRESENT METHODS OF SETTLING INTERLINE AC-
COUNTS VS PROPOSED CLEARING HOUSE.

M. M. Kirkman (<i>Chairman</i>),	F. Nay,	G. W. Booth.
H. A. Gray,	C. I. Sturgis.	

1905-1906—ON "DENVER PLAN" OF FREIGHT CLAIM
SETTLEMENTS.

J. T. Denniston (<i>Chairman</i>),	W. F. Dudley,	C. F. Krebs,
M. L. Bacon,	J. S. Ford.	

1906-1907.

Jno. T. Denniston (<i>Chairman</i>),	C. F. Krebs,	Thomas Eedson.
W. F. Dudley,	J. S. Ford.	

1906-1907—ON CORPORATE, FISCAL AND GENERAL ACCOUNTS.

A. H. Plant (<i>Chairman</i>),	W. J. Hobbs,	Erastus Young,
C. G. Phillips (<i>Secretary</i>),	I. G. Ogden.	F. Nay,
M. Riebenack,	H. W. Walker,	Robt. Toombs,
R. A. White,	Chas. Haydon,	R. I. Farrington,
M. P. Blauvelt,	E. S. Benson.	H. A. Gray,
G. N. Wilson,	M. M. Kirkman.	W. E. Bailey,
G. E. Hustis,	W. N. D. Winne.	S. B. Schuyler,
H. M. Kochersperger,	C. I. Sturgis,	S. C. Johnson,
A. I. Culver,	C. F. Krebs,	

MEETINGS.

DATE.	PLACE.	ATTEND- ANCE.
1887. December 7...	Preliminary Meeting, Grand Pacific Hotel, Chi- cago, Ill.	
1888. March 28.....	Preliminary Meeting, Arlington Hotel, Wash- ton, D. C.	
1888. July 25-26....	Initial Meeting, Hotel Brunswick, New York City, N. Y.	
1889. January 24-25..	Special Meeting, Southern Hotel, St. Louis, Mo.	
1889. July 10-11....	First Annual Meeting, Cataract House, Niagara Falls, N. Y.	
1890. January 22-23.	Special Meeting, St. Charles Hotel, New Or- leans, La.	
1890. July 9-10.....	Second Annual Meeting, Stockton Hotel, Cape May, N. J.	134
1891. May 27-28....	Third Annual Meeting, Southern Hotel, St. Louis, Mo.	125
1892. May 25-26....	Fourth Annual Meeting, Auditorium Hotel, Chi- cago, Ill.	134
1893. May 31.....	Fifth Annual Meeting, Auditorium Hotel, Chi- cago, Ill.	128
1894. May 30-31....	Sixth Annual Meeting, Willard's Hal, Washing- ton, D. C.	117
1895. May 29-30....	Seventh Annual Meeting, Hotel Cadillac, Detroit, Mich.	140
1896. May 27-28....	Eighth Annual Meeting, Murray Hill Hotel, New York City, N. Y.	174
1897. May 26-27....	Ninth Annual Meeting, Belvidere Hall, Rich- mond, Va.	147
1898. May 25-26....	Tenth Annual Meeting, The Dennis Hotel, At- lantic City, N. J.	153
1899. June 28-29....	Eleventh Annual Meeting, Windsor Hotel, Mon- treal, Que.	121
1900. May 30-31....	Twelfth Annual Meeting, Boston, Mass.	138
1901. May 29-30....	Thirteenth Annual Meeting, Denver, Col.	143
1902. May 28-29....	Fourteenth Annual Meeting, St. Louis, Mo.	157
1903. May 27-28....	Fifteenth Annual Meeting, Hot Springs, Va.	148
1904. June 29-30....	Sixteenth Annual Meeting, Saratoga Springs N. Y.	178
1905. June 28-30....	Seventeenth Annual Meeting, New York, N. Y.	206
1906. June 27-29....	Eighteenth Annual Meeting, Hotel Champlain, N. Y.	200
1907. April 24.....	Nineteenth Annual Meeting, Blenheim- Marlborough Hotel, Atlantic City, N. J.	....

ROLL OF MEMBERS.

(NOTE.—The Secretary will be under obligations to members if they will advise him of any inaccuracies in names titles, names of companies, addresses, etc., in these lists.)

Abbott, A. B., Auditor	Chicago, Indiana & Eastern Ry., Muncie, Ind.
Ackley, N. B., Auditor Disbursements	Michigan Central R. R., Detroit, Mich.
Adams, Robert, Auditor Disbursements	Southern Pacific Co., San Francisco, Cal.
Amos, J. D., Auditor	Pacific Coast Steamship Co., San Francisco, Cal.
Anderson, Bond, Assistant Auditor	Blue Ridge Ry., Anderson, S. C.
Anderson, A. J., Asst. Aud. Pass. Traffic	C. H. & D. Ry. and P. M. R. R., Cincinnati, O.
Anderson, F. C., Auditor	Quebec, Montreal & So. Ry., Montreal, Can.
Anderson, R., Auditor Disbursements	Union Pacific R. R., Omaha, Neb.
Anderson, W. H., Freight Auditor	Union Pacific R. R., Omaha, Neb.
Austin, F. R., Acting Auditor	Evansville & Terre Haute R. R., Evansville, Ind.
Beber, P., Auditor	Orange & Northwestern R. R., Orange, Tex.
Bailey, W. E., General Auditor	Atchison, Topeka & Santa Fe Ry., Chicago, Ill.
Balch, C. F., Auditor Disbursements	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Baker, H. F., Secretary and Treasurer	Lehigh & New England R. R., Philadelphia, Pa.
Banks, C. H., Auditor Disbursements	Central of Georgia Ry., Savannah, Ga.
Bartholomew, B. G., Frt. Auditor	Galveston, Harrisburg & San Antonio Ry., Houston, Tex.
Barry, C. C., Auditor	Houston & Tex. Cent. R. R., Houston, East & West Texas Ry., Houston & Shreveport R. R., Houston, Tex.
Baumes, W. H., Comptroller	Buffalo & Susquehanna R. R., Buffalo, N. Y.
Barter, J. E., Asst. Gen. Auditor	Atchison, Topeka & Santa Fe Ry., Chicago, Ill.
Becker, George, Auditor Receipts	Louisville & Nashville Ry., Louisville, Ky.

Bennett, D. W., C. C. Freight Accounts.....	Copper Range R. R., Houghton, Mich.
Benson, E. S., Gen'l Auditor	Panama R. R., Washington, D. C.
Berger, R. E., Auditor Freight Accounts	Wabash R. R., St. Louis, Mo.
Berger, H. W., Auditor	Chicago, Peoria & St. Louis Ry., Springfield, Ill.
Bettis, H. L., Auditor	San Pedro, Los Angeles & Salt Lake R. R., Los Angeles, Cal.
Beymer, W. D., Auditor	Central of Georgia Ry., etc., Savannah, Ga.
Bidwell, O. B., Jr., Auditor	Merchants' & Miners' Transportation Co., Baltimore, Md.
Bierck, A. B., Auditor	Long Island R. R., 263 Fifth Ave., New York, N. Y.
Bigney, D. W., Treasurer	Erie R. R., New York City.
Billbro, O. R., Auditor and Cashier	Miss. Central R. R., Hattiesburg, Miss.
Bill, F. A., Secretary	Minneapolis & Rainy River Ry., Minneapolis, Minn.
Bird, C. D., Auditor of Freight Accounts	Chicago, Burlington & Quincy Ry., Chicago, Ill.
Bird, W. L., Auditor	Norfolk & Southern Ry., Norfolk, Va.
Bissonnet, G. E., Auditor Pass. Accts.	Southern Pacific Co., San Francisco, Cal.
Bixler, A. P., Asst. Auditor	Pittsburg & Lake Erie R. R., Pittsburg, Pa.
Blaisdell, Ralph, Auditor	Oregon R. R. & Navigation Co., Portland, Ore.
Blauvelt, M. P., Comptroller	Erie R. R., New York City, N. Y.
Bliss, F. C., C. C. Disbursements	Oregon Short Line R. R., Salt Lake City, Utah.
Bloodgood, E. J., Asst. Frt. Auditor	Chicago & Northwestern Ry., Chicago, Ill.
Boddy, W. J., Auditor	Erie & Western Transportation Co., Philadelphia, Pa.
Bolman, W. V., Assistant Auditor	Kansas City Southern Ry., Kansas City, Mo.
Booth, G. W., Assistant Comptroller	Baltimore & Ohio R. R., Baltimore, Md.
Bower, O. H., C. C. Disbursements	St. Louis, San Francisco & Texas Ry., Ft. Worth, Tex.
Bradbury, J. H., Gen. Auditor	Colorado & Southern Ry., Denver, Colo.
Branch, J. W., General Traveling Auditor	Chicago & North-Western Ry., Chicago, Ill.
Brice, J. R., Freight Auditor	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Brine, F. M., Ticket Accountant	Cleve., Cin., Chicago & St. Louis Ry., Cincinnati, O.
Brittain, Jno. B., First Assistant to Comptroller	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
Broderick, H. J., Auditor Passenger Accounts	Michigan Central R. R., Detroit, Mich.
Brooke, A. W., Secretary and Auditor	American Refrigerator Transit Co., St. Louis, Mo.
Brown, George J., Auditor	Staten Island Rapid Transit Ry., New York, N. Y.

Brown, L. K., Auditor	Fonda, Johnstown & Gloversville R. R., Gloversville, N. Y.
Brown, T. F., Assistant Auditor	Star Union Line, Pittsburgh, Pa.
Brownell, J. B., Auditor Traffic Accounts	Delaware & Hudson Co., Albany, N. Y.
Buchannon, W. F., Auditor	Georgia Southern & Florida Ry., Macon, Ga.
Buddee, A. L., Chief Accountant	Interoceanic Ry. of Mexico, City of Mexico.
Bugbee, Geo. L., Auditor	Los Angeles Pacific Co., Los Angeles, Cal.
Bulkeley, H. D., Comptroller	Baltimore & Ohio R. R., Baltimore, Md.
Burgess, J. L., Gen. Traveling Auditor	Chicago & North-Western Ry., Chicago.
Burns, W. H., Asst. Gen. Auditor	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Burt, A. J., Auditor	Michigan Central R. R., Detroit, Mich.
Carille, H. C., Auditor	New York, Phila. & Norfolk R. R., Philadelphia, Pa.
Carroll, F. S., Auditor	Louisiana & Arkansas Ry., Texarkana, Texas.
Chace, C. C., Auditor	Chicago Junction Ry., Chicago, Ill.
Chamberlin, M. H., Auditor	Rutland R. R., Rutland, Vt.
Chambers, W. H., General Auditor	Florida East Coast Ry., St. Augustine, Fla.
Chambers, C. H., Auditor Disbursements	New York Central & Hudson River R. R., New York, N. Y.
Clark, Fred, Car Accountant	Chicago, Burlington & Quincy Ry., Chicago, Ill.
Clark, M. J., Secretary and Auditor	Chicago & Western Indiana R. R., Chicago, Ill.
Clark, F. A., Auditor Traffic	Erie R. R., New York City, N. Y.
Clifford, J. O., Freight Auditor	Chicago & North-Western Ry., Chicago, Ill.
Clune, G. H., Auditor and Treasurer	Rochester & Pittsburgh Coal & Iron Co., Rochester, N. Y.
Cobb, R. D., Auditor	St. Louis Southwestern Ry. of Texas, Tyler, Tex.
Cole, C. W., President	Burnside & Burkesville Transfer Co., Cincinnati, O.

Coombs, T. E., Auditor	Manistique, Marquette & Northern R. R., Manistique, Mich.
Conrad, A. L., Auditor Disbursements	Atchison, Topeka & Santa Fe Ry., Topeka, Kans.
Cooper, G. S., Auditor Ticket Accts.	Chicago, Burlington & Quincy Ry., Chicago, Ill.
Cooke, W. S., Auditor	Mobile & Ohio R. R., Mobile, Ala.
Copland, G., Auditor	Lexington & Eastern Ry., Lexington, Ky.
Copeland, E. L., Treasurer	Atchison, Topeka & Santa Fe Ry., Topeka, Kans.
Copperstone, D. C., Aud'r of Disbursements	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
Corley, T. E., Auditor	Texas Midland Ry., Terrell, Tex.
Cottlen, F. H. L., Auditor	Stanley, Merrill & Phillips Ry., Eau Claire, Wis.
Cottingham, G. R., Auditor	Galveston, Harrisburg & San Antonio Ry., Houston, Texas.
Covert, C. S., Auditor Passenger Receipts	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
Cox, F. J., Auditor Passenger Accounts	Galveston, Harrisburg & San Antonio Ry., Houston, Tex.
Cox, Jos. E., Auditor	Richmond, Fredericksburg & Potomac Ry., Richmond, Va.
Coxe, Jos. W., Comptroller	Norfolk & Western R. R., Roanoke, Va.
Crabbe, W. G., Auditor	Central Vermont Ry., St. Albans, Vt.
Cramer, J. L., Comptroller	Cincinnati, Hamilton & Dayton Ry., etc., Cincinnati, O.
Crane, W. F., General Auditor	El Paso & Southwestern R. R., 99 John St., New York City.
Crawford, C. P., Auditor	Erie R. R., New York, N. Y.
Crenshaw, L. G., Auditor	Va. Anthracite Coal & Ry. Co., Richmond, Va.
Crim, S. L., General Accountant	Atchison, Topeka & Santa Fe Ry., Chicago, Ill.
Cronin, H. J., Auditor Disbursements	St. Louis & San Francisco Ry., St. Louis, Mo.
Crosby, G. H., Secretary and Treasurer	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Crosby, H. H., Freight Accountant	Chicago & Eastern Illinois R. R., Chicago, Ill.
Cruckshank, J., C. C. Pass. Accts.	Oregon Short Line R. R., Salt Lake City, Utah.
Culver, A. I., Second Vice-President	Delaware & Hudson Co., New York City.
Curry, E., Treasurer	Staten Island Rapid Transit Ry. Co., New York, N. Y.
Curtis, E. M., Assistant General Auditor	Missouri Pacific Ry., St. Louis, Mo.

Davies, W. H., Asst. Comptroller	Delaware & Hudson Co., New York, N. Y.
Davidson, G. A., Auditor	Atchison, Topoka & Santa Fe Ry., Coast Lines, Los Angeles, Cal.
Davison, W. M., Auditor	Adams Express Co., Penn. Department, Philadelphia, Pa.
Deeds, A. P., Auditor	Albany & Hudson R. R., Albany, N. Y.
Delf, A. E., Auditor	Duluth, S. Shore & Atlantic Ry., Marquette, Mich.
Dennison, J. E., Auditor	Mexican International R. R., Ciudad Porfirio Diaz, Mexico.
Denniston, J. T., Auditor	Star Union Line, Pittsburgh, Pa.
Deverell, F. A., Auditor Disbursements	Cincinnati, Hamilton & Dayton Ry., Cincinnati, Ohio.
Deweese, F. M., Auditor Freight Receipts	Denver & Rio Grande R. R., Denver, Colo.
Deyo, Geo. E., Acting Auditor	Gulf & Interstate Ry. Co. of Texas, Galveston, Tex.
Dickey, Mark R., Auditor	Toledo & Western Ry.,sylvania, Ohio.
Dinkey, J. F., Auditor and Treasurer	Buffalo, Rochester & Pittsburgh R. R., Rochester, N. Y.
Doherty, Jos. L., Auditor	Chicago, Indianapolis & Louisville Ry., Chicago, Ill.
Donaldson, J. P., Secretary and Treasurer	Huntingdon & Broad Top Mountain Railway & Coal Company, Philadelphia, Pa.
Donaldson, J. S., Aud. of Misc. Rec. and Accts.	Pennsylvania R. R., Philadelphia, Pa.
Doran, Neal S., Secretary and Auditor	Kansas City, Mexico & Orient Ry., Kansas City, Mo.
Doty, W. A., Jr., Freight Auditor	New York & Texas S. S. Co., 129 Front St., New York, N. Y.
Douglas, A., Vice President and General Auditor	St. Louis & San Francisco R. R., St. Louis, Mo.
Dousman, R. S., Auditor Traffic	Lehigh Valley R. R., Philadelphia, Pa.
Draper, F. E., Auditor	Great Northern Ry. Line, St. Paul, Minn.
Drew, J. G., Comptroller	Great Northern Ry. Line, St. Paul, Minn.
Duck, Jno. J., Asst. Auditor and Asst. Secretary	Chicago & Eastern Illinois R. R., Chicago, Ill.
Dudley, W. F., Assistant General Auditor	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Dudley, W. H., Comptroller	Mexican Central Ry., 25 Broad St., New York, N. Y.
Dunbar, Geo. B., Assistant General Auditor	Chicago, Burlington & Quincy Ry., Chicago, Ill.
Durkee, W. P., Auditor	Chicago Burlington & Quincy Ry. lines west Missouri River, Omaha, Neb.
Duke, J. B., Assistant Auditor	Augusta Southern R. R., Augusta, Ga.

Ecker, L. P., Auditor	The Hocking Valley Railway Co., Columbus, O.
Edwards, T. O., Auditor	Morgan's Louisiana & Texas R. R. & S. S. Co. and Louisiana West- ern R. R., New Orleans, La.
Eedson, Thomas, Auditor Freight Accounts	Michigan Central R. R., Detroit, Mich.
Elder, C. K., Auditor	Monongahela R. R., Brownsville, Pa.
Ellison, Ovis, Auditor	Wrightsville & Tenille R. R., Tenille, Ga.
Elmer, F. J., Auditor	Buffalo & Susquehanna R. R., Buffalo, N. Y.
Engelman, H. M., Auditor and Asst. Treasurer	Leavenworth, Kansas & Western Railway, Leavenworth, Kans.
Enslow, L. B., Auditor Disbursements	Chesapeake & Ohio Ry., Richmond, Va.
Evans, W. R., Auditor	Mutual Transit Co., Buffalo, N. Y.
Evans, J. F., General Auditor	Western Pacific Ry., San Francisco, Cal.
Farrington, R. I., Second Vice President	Great Northern Ry. Line, St. Paul, Minn.
Fenby, R., Auditor	Texas & Pacific Ry., Dallas, Texas.
Ferris, H. B., Treasurer	Spokane & Inland Empire R. R., Spokane, Wash.
Ferris, J. L., Auditor Pass. Accts.	New York Central & Hudson River R. R., New York, N. Y.
Fisher, P. L., Auditor Disbursements	Lake Shore & Michigan Southern Ry., Cleveland, O.
Flanagan, C. J., Auditor Frt. and Tel. Receipts	Can. Pac. Ry., Montreal, Quebec.
Ford, J. S., Secretary and Auditor	Chicago & Eastern Illinois R. R., Chicago, Ill.
Foster, H. D., Assistant Auditor	Chicago, Burlington & Quincy Ry. lines west of Missouri River, Omaha, Neb.
Fountain, H. V., Auditor	New York, Chicago & St. Louis R. R., Cleveland, O.
Friend, C. E., Auditor	Canadian Northern Ry., Winnipeg, Man.
Frost, W. A., General Auditor	Mexican Central Ry., Mexico.

Garnsey, Jr., Cyrus, Gen. Man., Sec. and Treas.	Patterson Transfer Co., Memphis, Tenn.
Gardner, C. W., Auditor	Minneapolis St. Paul & Sault Ste. Marie Ry., Minneapolis, Minn.
Gavin, A., Chief Clerk Passenger Accts.	Oregon R. R. & Navigation Co., Portland, Ore.
Gee, Elisha, Auditor	Gulf & Ship Island R. R., Gulfport, Miss.
Gillingham, A. J., Auditor, Passenger Receipts	Pennsylvania R. R., Philadelphia, Pa.
Glass, C. E., Accountant	Detroit & Mackinac Ry., Detroit, Mich.
Glessner, C. C., Aud. Coal and Coke Recs.	Baltimore & Ohio R. R., Baltimore, Md.
Godfrey, I. L., C. C. Auditor	Hocking Valley Ry., Columbus, Ohio.
Goodloe, J. S. M., Comptroller	Missouri River & North-Western Ry., New Hayden Bldg., Columbus, Ohio.
Gott, John R., Secretary and Treasurer	Live Poultry Transportation Co., 1210 Fisher Bldg., Chicago, Ill.
Gray, H. A., Comptroller	Northern Pacific Ry., St. Paul, Minn.
Gray, J. F., Auditor Traffic	Central of Georgia Ry., Savannah, Ga.
Gray, W. D., Auditor	Detroit, Toledo & Ironton Ry., Toledo, Ohio.
Greaves, S. W., C. C. Auditor	St. Louis Southwestern Ry. Co. of Texas, Tyler, Tex.
Greene, J. D., Auditor Disbursements	Pennsylvania R. R., Philadelphia, Pa.
Griest, A. P., Auditor, Ore and Coal Freight Receipts	Pennsylvania Lines, West Pittsburgh, Pittsburg, Pa.
Grout, Ransom A., Traveling Auditor	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Gunther, F. H., Auditor	Illinois, Iowa & Minn. Ry., Chicago, Ill.
Hale, M. J., Auditor	Ultima Thule, Arkadelphia & Miss. Ry., Arkadelphia, Ark.
Hall, E. P., Auditor	Texarkana & Ft. Smith Ry., Texarkana, Tex.
Halloran, P. M., Auditor & Treasurer	Butte, Anaconda & Pacific Ry., Anaconda, Mont.
Hammer, J., Chief Clerk Auditor	San Antonio & Aransas Pass Ry., San Antonio, Tex.
Hamblin, C. N., Auditor	Sierra Ry. Co. of California, Jamestown, Cal.
Hamilton, F. H., Secretary and Treasurer	St. Louis & San Francisco R. R., St. Louis, Mo.
Harding, E. V., Auditor	Union Terminal Ry., St. Joseph, Mo.
Hastings, H. S., Auditor and Comptroller	Pittsburg, Shawmut & Northern R. R., St. Marys, Pa.
Hawley, A. L., Auditor	El Paso & Southwestern R. R., El Paso, Tex.
Haydon, Chas., Comptroller	Louisville & Nashville R. R., Louisville, Ky.

Hayes, C. B., Asst. Auditor	Southern Railway, Washington, D. C.
Healy, F. A., Secretary and Treasurer ..	Ind., Colo. & Eastern Traction Co., Lima & Toledo Traction Co., Columbus & Lake Michigan R. R., Traction Bldg., Cincinnati, Ohio.
Healy, W. J., Freight Auditor	Atchafalpa, Topeka & Santa Fe Ry., Topeka, Kan.
Heath, T. J., Auditor Ticket Accounts	St. Louis & San Francisco R. R., St. Louis, Mo.
Hendry, J. A., Assistant Treasurer	Mexican Central Ry., City of Mexico.
Herenstein, H. B., Auditor	Pt. Smith & Western R. R., Pt. Smith, Ark.
Hernany, A., Auditor Pass. Traffic	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Heuer, H. D., Assistant Auditor	Terminal R. R. Association of St. Louis, St. Louis, Mo.
Hewitt, Jas. W., Chief Traveling Auditor ..	Cleveland, Cincinnati, Chicago & St. Louis Ry., Indianapolis, Ind.
Hewitt, P. A., Auditor	Cleveland, Cincinnati, Chicago & St. Louis Ry., Cincinnati, O.
Higgins, E. P., Auditor Disbursements ..	Cleveland, Cincinnati, Chicago & St. Louis Ry., Cincinnati, O.
Hill, R. T., Secretary	Pittsburg, Chartiers & Youngblood Ry., Pittsburg, Pa.
Hilmyer, Carlton, Auditor	Georgia R. R., Augusta, Ga.
Hobbs, G. S., Comptroller and General Auditor ..	Maine Central Railroad, Portland, Me.
Hobbs, W. J., 4th Vice Pres. and General Auditor ..	Boston & Maine R. R., Boston, Mass.
Hodgson, F. D., Auditor	Chicago, Cincinnati & Louisville R. R., Cincinnati, O.
Homer, M., Asst., Auditor Pass. Receipts ..	Pennsylvania R. R., Philadelphia, Pa.
Horsburgh, D. W., Freight Auditor	Southern Pacific Co., San Francisco, Cal.
Howard, J. E., Treasurer	Cincinnati, Hamilton & Dayton Ry. & Pere Marquette R. R., Cincinnati, O.
Howe, J. F., Auditor Passenger Receipts	Denver & Rio Grande R. R., Denver, Colo.
Hubbell, C. C., Auditor Miscellaneous Receipts ..	Delaware, Lackawanna & Western R. R., New York, N. Y.
Huddleston, R. M., Auditor	Lake Shore & Michigan Southern Ry., Cleveland, O.
Hudson, S. M., Auditor	Fort Worth & Denver City Ry., Fort Worth, Tex.
Hunter, J. C., Auditor Freight Overcharge Claims ..	Chicago & North-Western Ry., Chicago, Ill.
Huntington, F. B., Comptroller	Chicago Terminal Transfer R. R., Chicago, Ill.
Hustia, G. E., General Auditor	Delaware, Lackawanna & W'n. R. R., New York, N. Y.
Hutchinson, F. M., C. C. Freight Accounts	International & Great Northern R. R., Palestine, Texas.

Ingalls, J. F., Acting Auditor.	Mobile, Jackson & Kansas City R. R., Mobile, Ala.
Ingels, E. V., Auditor.	Louisiana Central R. R., Kansas City, Mo.
Ingram, W. F., Comptroller.	Cananea, Yaqui River & Pacific R. R., Tucson, Ariz.
James, O. D., Freight Auditor.	Chesapeake & Ohio Ry., Richmond, Va.
Jensch, C., Chief Acct'g Clerk.	Chicago, St. Paul, Minneapolis & Omaha Ry., St. Paul, Minn.
Johnson, H., Auditor.	Duluth & Iron Range R. R., Duluth, Minn.
Johnson, S. C., General Auditor.	St. Louis Southwestern Ry. System, St. Louis, Mo.
Johnson, W. G., Asst. Comptroller.	Northern Pacific Ry., St. Paul, Minn.
Jones, E. T., Auditor Revenue.	Southern Ry., Washington, D. C.
Jones, Larz A., Auditor.	New Orleans & Northeastern R. R., New Orleans, La.
Jones, S. B., Auditor.	Texas & Gulf Ry., Longview, Tex.
Joplin, H. A., C. C. Frt. Accts.	Oregon Short Line R. R., Salt Lake City, Utah.
Joslin, A. D., Auditor of Passenger Receipts.	Illinois Central R. R., Chicago, Ill.
Justice, Jefferson, Assistant to Comptroller.	Pennsylvania R. R., Philadelphia, Pa.
Kalman, C. O., Auditor.	Chicago Great Western Ry., St. Paul, Minn.
Kellogg, D. K., Asst. Treasurer.	Richmond, Fredericksburg & Potomac R. R., Richmond, Va.
Kenner, F. H., Auditor.	Southern Ry., Washington, D. C.
Kennedy, E. H., Auditor.	Pittsburg & Lake Erie R. R., Pittsburg, Pa.
Kennedy, J. H., Auditor.	Durham & Charlotte R. R., Gulf, N. C.
Kepler, G. W., Secretary and Treasurer.	Pittsburgh, Bessemer & Lake Erie R. R., Pittsburgh, Pa.
Kimbell, R. E., Assistant General Auditor.	St. Louis & Southwestern Ry. System, St. Louis, Mo.
King, W. B., Auditor.	Pacific Arctic Ry. & Nav. Co., Skagway, Alaska.
Kirk, J. L., Auditor of Subsidiary Lines.	Baltimore & Ohio R. R., Baltimore, Md.
Kirkman, M. M., Vice-President.	Chicago & North-Western Ry., Chicago, Ill.
Kochersperger, H. M., Vice President.	New York, New Haven & Hartford R. R., New Haven, Conn.
Kratzer, A. W., Chief Clerk Auditor.	Lexington & Eastern Ry., Lexington, Ky.
Krebs, Conrad F., Comptroller.	Illinois Central Railroad, Chicago.
Kruthoffer, E. E., Freight Accountant.	Cleveland, Cincinnati, Chicago & St. Louis Ry., Cincinnati, O.

Lamkin, Geo. H., Auditor	Louisville, Henderson & St. Louis Ry., Louisville, Ky.
Lamoree, H. A., Ass't Auditor Car Accounts	Chicago & Northwestern Ry., Chicago, Ill.
Landgraf, J., Jr., Auditor	Toledo & Ohio Central Ry., Toledo, O.
La Point, L. A., Auditor	Washington, Idaho & Montana Ry., Potlatch, Idaho.
Larner, R., Asst. Aud. Frt. Accts.	Chicago, Burlington & Quincy Ry., Chicago, Ill.
Laughton, H. H., Auditor Disbursements	Southern Ry. Co., Washington, D. C.
Leary, J. T., General Auditor	Baltimore & Ohio R. R., Baltimore, Md.
Lefebvre, A. W., Auditor	Midland Valley R. R., Ft. Smith, Ark.
Leslie, J., Auditor Disbursements	Canadian Pacific Railway, Montreal, Quebec.
LeGrand, Spencer, Ass't Auditor Freight Receipts	Atlantic Coast Line R. R., Wilmington, N. C.
LeGrand, Geo. S., Auditor Passenger Receipts	Atlantic Coast Line R. R., Wilmington, N. C.
Linney, L. F., Auditor	Colorado Springs & Cripple Creek District Ry., Colorado Springs, Colo.
Little, Stephen, Comptroller	Denver & Rio Grande Ry. Co., 195 Broadway, New York.
Livengood, J. G., Auditor Disbursements	Erie R. R., New York City.
Loop, C. L., 2d Vice President	Southern Express Co., Chattanooga, Tenn.
Lucas, Henry, Auditor	Chicago, Rock Island & Gulf Ry., Ft. Worth, Tex.
Luce, Frank M., Auditor Car Accounts	Chicago & Northwestern Railway Company, Chicago, Ill.
Luff, L. K., Asst. Auditor Freight Traffic	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Lufkin, F. N., Secretary and Treasurer	Mexican American Steamship Co., New Orleans, La.
Lutz, Charles A., Assistant Comptroller	Louisville & Nashville R. R., Louisville, Ky.
Lycett, E. H., Auditor Disbursements	Missouri Pacific Ry., St. Louis, Mo.
Lyons, J. M., Auditor Freight Receipts	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
Lyons, A. J., Auditor	Tonopah & Goldfield R. R., Tonopah, Nev.
Macdowell, Walter, Auditor Receipts	Norfolk & Western Ry., Roanoke, Va.
Mackay, H. C., Comptroller	Norfolk & Western Ry., Norfolk, Va.
Macpherson, J. S., Auditor	Chicago & Ill. Midland Ry., 125 Monroe St., Chicago, Ill.
Maguire, Robt. W., Comptroller	Missouri, Kansas & Texas Ry., St. Louis, Mo.

Mahl, Wm., Comptroller	Southern Pacific Co., New York.
Massey, A. B., Secretary	Burnside & Burkesville Transportation Co., Burnside, Ky.
Mathews, S. C., Asst. Gen. Auditor	Denver & Rio Grande R. R., Denver, Colo.
Maury, W. L., Auditor	International & Great Northern R. R., Palestine, Tex.
Mayer, Geo. J., Auditor Disbursements	Northern Pacific Ry., St. Paul, Minn.
Messick, Charlton, Chief Clk., Frt. and Tkt. Accts.	St. Louis Southwestern Ry. System, St. Louis, Mo.
Meyer, A. E., Auditor	Pecos Valley Lines, Amarillo, Tex.
McCaa, B. B., Auditor Freight Receipts	Seaboard Air Line Ry., Portsmouth, Va.
McCarty, R. J., Auditor	Kansas City Southern Ry., Kansas City, Mo.
McCulloch, Wm. T., Auditor Freight Accounts	New York Central & Hudson River R. R., New York City.
McElevay, A., Assistant Comptroller	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
McEwen, J. H., Auditor Disbursements	Nashville, Chattanooga & St. Louis Ry., Nashville, Tenn.
McFarlane, H. W., Assistant Ticket Auditor	Chicago & North-Western Ry., Chicago, Ill.
McGee, A. J., General Accountant	Temiskaming & Northern Ontario R. R., Toronto, Canada.
McGowan, Wm., Auditor Mdse. Receipts	Baltimore & Ohio R. R., Baltimore, Md.
McIntosh, Stuart H., Asst. Gen. Auditor	Boston & Maine R. R., Boston, Mass.
McIntosh, D. J., Accountant	Niagara, St. Catharines & Toronto Ry., St. Catharines, Canada.
McIntyre, H. H., Auditor Passenger Receipts	Missouri Pacific Ry., St. Louis, Mo.
McIntyre, D. C., General Agent	Detroit & Cleveland Steam Navigation Co., Cleveland, O.
McKee, H. H., Auditor of Disbursements	Atlantic Coast Line R. R., Wilmington, N. C.
McKee, H. C., Auditor Mdse. Frt. Receipts	Pennsylvania R. R., Philadelphia, Pa.
McKnight, T. H. B., Treasurer	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
McNitt, C. J., Auditor	Oregon Short Line R. R., Salt Lake City, Utah.
Mellersh, Thos., Secretary and Comptroller	California Northwestern Ry., San Francisco, Cal.
Merion, J. E., Auditor	Indianapolis Union Ry., Indianapolis, Ind.
Metheany, R. R., Secretary and Auditor	Grand Rapids & Indiana R. R., Grand Rapids, Mich.
Meyer, F. W., Freight and Pass. Accountant	Kansas City Southern Ry., Kansas City, Mo.
Millener, C. A., Auditor	The Bay of Quinte Ry. & Nav. Co., Deseronto, Ont.
Mitchell, E. J., Accountant	R. W. & O. Fast Freight Line, Boston, Mass.
Mitchell, John F., Ticket Auditor	Atchison, Topeka & Santa Fe R. R., Topeka, Kan.

Molloy, M. E., Comptroller	Cincinnati, New Orleans & Texas Pac. Ry., Cincinnati O.
Moore, Clarence W., Auditor Disbursements	Illinois Central R. R., Chicago Ill.
Moore, J. L., Auditor	Monongahela Connecting Ry., Pittsburg, Pa.
Mooney, E. L., Assistant Freight Auditor	Atchison, Topeka & Santa Fe Ry., Topeka, Kans.
Morcom, Wm. Q., Auditor Freight Receipts	Missouri Pacific Ry., St. Louis, Mo.
Morriss, A. W., Second Vice-President	Louisville & Nashville R. R., 71 Broadway, New York, N. Y.
Morrison, J. L., Auditor Disbursements	Lehigh Valley R. R., Philadelphia, Pa.
Mosser, Chas. F., General Auditor	Williamsport & North Branch R. R., Hughesville, Pa.
Mulks, G. W., Auditor	Pacific Electric Ry., Los Angeles, Cal.
Mullings, C. K., Treasurer and Auditor	East Louisiana R. R., Covington, La.
Murphy, E. R., Auditor	Denver & Rio Grande R. R., and Rio Grande Southern R. R., Denver, Colo.
Nay, Frank, General Auditor	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Nees, Geo. A., Auditor	Mississippi River & Bonne Terre Ry., Bonne Terre, Mo.
Nettleship, J. D., Auditor Freight Accounts	St. Louis & San Francisco R. R., St. Louis, Mo.
Newton, W. P., Assistant Auditor	St. Louis & San Francisco R. R., St. Louis, Mo.
Nicholson, Wm., Manager	Central Railway Clearing House, Buffalo, N. Y.
Nokely, J. W., Traveling Auditor	Chesapeake & Ohio Ry., Richmond, Va.
Noonan, T. H., General Manager	Continental Line, The Central States Despatch, Cincinnati, O.

O'Connell, Wm., Auditor	Missouri, Kansas & Texas Ry., of Texas, Dallas, Texas.
O'Neill, J. E., Auditor	Galveston, Houston & Henderson R. R., Galveston, Tex.
Officer, A. H., Auditor	St. Louis, Rocky Mountain & Pacific Ry., Raton, N. M.
Ogden, I. G., Third Vice-President	Canadian Pacific Ry., Montreal, Quebec.
Orr, J. W., Second Assistant to Comptroller	Pennsylvania Lines, West Pittsburg, Pittsburg, Pa.
Owen, J. S., Chief Accountant	Deepwater Ry., Norfolk, Va.
Owens, C. F., Chief Accountant	El Oro Mining & Ry. Co., El Oro, Estado de Mexico.
Palen, E. E., Secretary and Auditor	Old Dominion S. S. Co., New York, N. Y.
Parker, F. H., Auditor Freight Receipts	Old Dominion S. S. Co., St. Paul, Minn.
Parker, W. C., Auditor	Southern Pacific Co., Atlantic S. S. Lines, Pier 25, North River, New York, N. Y.
Parks, E. O., Auditor Supplies and Mech. Accts	Northern Pacific Ry., St. Paul, Minn.
Parks, S. J., Auditor Passenger Accounts	Wabash R. R., St. Louis, Mo.
Peabody, W. P., C. C. Accts.	Crystal River R. R., Denver, Colo.
Penny, H. L., General Auditor	Canadian Pacific Ry., Montreal, Quebec.
Pierce, E. B., Auditor	St. Louis, San Francisco & Tex. Ry., Ft. Worth, Tex.
Pinkney, H. K., Auditor	Peoria & Pekin Union Ry., Peoria, Ill.
Plaisted, F. C., General Auditor	Bangor & Aroostook R. R., Bangor, Me.
Plant, A. H., Comptroller	Southern Railway, Washington, D. C.
Poe, G. W., Ticket Auditor	Chesapeake & Ohio Railway, Richmond, Va.
Pollock, C. J., Auditor	Chicago & Alton R. R., Chicago, Ill.
Porter, R. L., Auditor	Wheeling & Lake Erie R. R., Pittsburgh, Pa.
Post, W. J., Auditor	Bessemer & Lake Erie R. R., Pittsburgh, Pa.
Potts, C. E., Treasurer	Chesapeake & Ohio Ry., Richmond, Va.
Poumairat, C. H., Auditor Pass. Receipts	Baltimore & Ohio R. R., Baltimore, Md.
P'Pool, E. F., Comptroller	Nashville, Chattanooga & St. Louis Ry., Nashville, Tenn.
Prescott, A. W., Auditor	Montpelier & Wells River R. R., Montpelier, Vt.
Price, J. E., Auditor Disbursements	Philadelphia & Reading Ry., Philadelphia, Pa.
Prince, H. C., Comptroller	Atlantic Coast Line R. R., Wilmington, N. C.
Prince, E. L., Auditor Freight Receipts	Atlantic Coast Line, Wilmington, N. C.
Pryor, G. H., Auditor Disbursements	Baltimore & Ohio R. R., Baltimore, Md.

Quarles, C. H., Auditor Passenger Traffic	Philadelphia & Reading Ry., Philadelphia, Pa.
Quigley, Geo. W., Auditor Freight Receipts	Clyde Steamship Co. of Philadelphia, Philadelphia, Pa.
Rainey, Roy, Auditor	Peninsular & Occidental S. S. Co., Jacksonville, Fla.
Railton, H. E. A., Auditor	Pacific Mail S. S. Co., etc., San Francisco, Cal.
Randall, W., Freight and Ticket Auditor	Chicago, Burlington & Quincy R. R. lines west of Missouri River, Omaha, Neb.
Randall, C. G., Chief Clerk, Auditor	Wabash, Chester & Western R. R., Chester, Ill.
Reeder, Geo., Auditor	Muscatine North & South R. R., Muscatine, Ia.
Reeves, F. H., Auditor	Cleveland, Akron & Columbus Ry., Cleveland, O.
Reeves, G. B., C. C. Auditor Disbursements	Louisville & Nashville R. R., Louisville, Ky.
Reeves, J. P., Assistant Treasurer	Chicago & Eastern Illinois R. R., Chicago, Ill.
Renner, J. W., Comptroller	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
Reynolds, E. M., Auditor	Lehigh Coal & Navigation Co., Philadelphia, Pa.
Reynolds, J. F., Auditor	Empire and Anchor Lines, Pennsylvania R. R., Philadelphia, Pa.
Ricen, J. Morrison, Chief Accountant	Susquehanna & New York R. R., Williamsport, Pa.
Richards, W., Auditor Freight Receipts	Northern Pacific Ry., St. Paul, Minn.
Richmond, A. L., Auditor	Ferguson Contracting Co., 69 Wall St., New York, N. Y.
Richenack, M., Comptroller	Pennsylvania R. R., Philadelphia, Pa.
Ripley, C. C., Auditor	Kansas City Belt Ry., Kansas City, Mo.
Robertson, F. C. N., Auditor	Pullman Co., Chicago, Ill.
Robinette, J. H., Treasurer	Merchants & Miners' Transportation Co., Baltimore, Md.
Robinson, L. A., Comptroller	Chicago, St. Paul, Minneapolis & Omaha Ry., St. Paul, Minn.
Robinson, B. S., Auditor	Portland & Rumford Falls Ry., Portland, Me.
Roby, T. W., Comptroller	Seaboard Air Line Ry., Portsmouth, Va.
Rockwell, Clay, Auditor	Cincinnati, Lebanon & Northern Ry., Cincinnati, O.
Roney, W. S., Auditor	Terre Haute & Indianapolis R. R., Terre Haute, Ind.
Rothstein, W. L., Auditor	Baltimore, Chesapeake & Atlantic Ry., Baltimore, Md.

St. John, H. A., Auditor	Lake Superior & Ishpeming Ry., Munising Ry. and Marquette & Southeastern Ry., Marquette, Mich.
Schatz, W. J., Auditor R. R. Accounts	Chicago & North-Western Ry., Chicago, Ill.
Schuyler, S. B., General Auditor	Missouri Pacific Ry., St. Louis, Mo.
Scott, L. G., Auditor	Minneapolis & St. Louis Ry., Minneapolis, Minn.
Scott, W. B., Auditor Merchandise Traffic	Philadelphia & Reading Ry., Philadelphia, Pa.
Scott, Winfield C., Chief Clerk Auditor Traffic	Lehigh Valley R. R., Philadelphia, Pa.
Seger, C. B., Auditor	Southern Pac. Co., San Francisco, Cal.
Seelig, W. L., Auditor	Missouri, Kansas & Texas Ry., St. Louis, Mo.
Sewell, R. E., Auditor Disbursements	Louisville & Nashville R. R., Louisville, Ky.
Shallenberger, F. E., Asst. Aud. Misc. Recs. and Accts.	Pennsylvania R. R. Philadelphia, Pa.
Shannon, S. L., Comptroller and Treasurer	Intercolonial Ry. of Canada, Moncton, N. B.
Shearing, J. H., Auditor Passenger Receipts	Canadian Pacific Ry., Montreal, Quebec.
Shepherd, J. F., Auditor Freight Receipts	Illinois Central R. R., Chicago, Ill.
Sherriff, Geo., Auditor Passenger Receipts	Northern Pacific Ry., St. Paul, Minn.
Shields, J. D., Asst. Aud. Frt. & Tkt. Accts	Chicago, Burlington & Quincy Ry. (Lines West), Omaha, Neb.
Shuckhart, D. E., Auditor	Gulf Colorado & Santa Fe Ry., Galveston, Tex.
Slakes, C. S., Aud. Frt. Traffic	C. H. & D. Ry. and P. M. R. R., Cincinnati, Ohio.
Slaughter, R. K., Auditor	Chesapeake Steamship Co., Baltimore, Md.
Smith, C. G., Auditor	Macon, Dublin & Savannah R. R. Co., Macon, Ga.
Smith, E. M., Auditor and Treasurer	Kansas City, Clinton & Springfield Ry., Springfield, Mo.
Smith, Rowland, Asst. Comptroller	Washington & Columbia River Ry., Tacoma, Wash.
Smith, W. H., Auditor	Western Ry. of Alabama, and Atlanta & West Point R. R., Atlanta, Ga.
Southard, F. B., Auditor Passenger Accounts	Union Pacific R. R., Omaha, Neb.
Soulé, J. L., Auditor	Denver, Enid & Gulf R. R., Enid, O. T.
Steinbrenner, C. C., Auditor Ry. Accounts	Galena Oil Co., Franklin, Pa.
Stewart, E. W., Auditor	Little Rock & Hot Springs R. R., Hot Springs, Ark.
Stewart, John, Auditor	Indiana Harbor R. R., 400 La Salle St. Station, Chicago, Ill.
Stewart, Luman H., Comptroller	Delaware & Hudson Co., Albany, N. Y.
Stirling, H. J., Auditor	Union Pacific R. R., Omaha, Neb.

Stockton, E. A., Assistant Comptroller	Pennsylvania R. R., Philadelphia, Pa.
Sturgis, C. L., General Auditor	Chicago, Burlington & Quincy Ry., Chicago, Ill.
Sullivan, L. F., Comptroller	Chesapeake & Ohio Ry., Richmond, Va.
Surratt, John H., Auditor	Baltimore Steam Packet Co., Baltimore, Md.
Sutton, F. W., Auditor	Elgin, Joliet & Eastern Ry., Chicago, Ill.
Swin, W. J., Auditor	Atlantic & Birmingham R. R., Waycross, Ga.
Tate, J. L., General Auditor	United States Express Co., Jersey City, N. J.
Taylor, W. S., Auditor Agencies	Northern Pacific Ry., St. Paul, Minn.
Taylor, F. W., Auditor	Keweenaw Central R. R., Hancock, Mich.
Taylor, J. A., General Auditor	Central R. R. of New Jersey, Philadelphia, Pa.
Tedford, W., Auditor	Copper Range R. R., Houghton, Mich.
Temple, A., Asst. Aud. Passenger Traffic	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Terry, J. W., Auditor	San Antonio & Aransas Pass Ry., San Antonio, Tex.
Thomason, E., Auditor	Durham & Southern Ry., Durham, N. C.
Thompson, G. C., Auditor Coal Traffic Receipts	Philadelphia & Reading Ry., Philadelphia, Pa.
Thompson, W. S., Auditor	Quincy, Omaha & Kansas City R. R., Kansas City, Mo.
Thurman, J. C., General Auditor	Green Bay & Western Ry., Green Bay, Wis.
Titus, J. F., Asst. to President	Illinois Central R. R., Chicago, Ill.
Tobin, T. J., Auditor	Wabash R. R., St. Louis, Mo.
Toombs, Robert, Comptroller and Auditor	Wisconsin Central Lines, Milwaukee, Wis.
Torbert, A. C., Secretary and Treasurer	Gulf, Colorado & Santa Fe Railway, Galveston, Texas.
Tower, E. W., Assistant Auditor	Texas & Pacific Ry., Dallas, Texas.
Tucker, W. D., General Auditor	Toledo, St. Louis & Western R. R., Toledo, O.
Tully, M. C., Auditor Freight Receipts	Lake Shore & Michigan Southern Ry., Cleveland, O.
Tyrrell, P., Ticket Auditor	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Twitchell, J. J., Auditor	Erie & Michigan Ry. & Nav. Co., Chicago, Ill.

Uhlman, E. C., Auditor	St. Joseph & Grand Island Ry., St. Joseph, Mo.
Usner, E. D., Secretary and Treasurer	Toledo, Peoria & Western Ry., Peoria, Ill.
Van Bergen, W. F., Ticket Auditor	Chicago & North-Western Ry., Chicago, Ill.
Van De Water, W. G., Auditor Disbursements	Delaware, Lackawanna & Western R. R., New York, N. Y.
Venstrand, P., C. C. Frt. Accts	Oregon R. R. & Nav. Co., Portland, Ore.
Villeneuve, J. A., Comptroller and Treasurer	Richelieu & Ontario Navigation Co., Montreal, Quebec.
Vincent, W. W., Auditor	Illinois Northern Ry., 7 Monroe St., Chicago, Ill.
Vinnette, C. A., Auditor	Terminal R. R., Association of St. Louis, St. Louis, Mo.
Virgin, F. J., Auditor	Southern Express Co., Chattanooga, Tenn.
Wagner, W. R., Passenger Accountant	Chicago & Eastern Illinois R. R., Chicago, Ill.
Waldo, F. O., Assistant Auditor	Michigan Central R. R., Detroit, Mich.
Walker, H. W., General Auditor	Grand Trunk Ry. of Canada, Montreal, Quebec.
Ward, C. D., Ass't Auditor Traffic	Erie Railroad, New York City, N. Y.
Waters, H. G., General Auditor	Adams Express Co., New York.
Watkins, J. M., Auditor of Revenue	Baltimore & Ohio R. R., Baltimore, Md.
Weaver, C. G., Auditor Freight Traffic	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Webber, B. D., General Manager	Canadian Pacific Despatch, Boston, Mass.
Webster, John R., Secretary and Treasurer	Omaha Bridge & Terminal Ry., Omaha, Neb.
Wenning, L. K., Auditor Receipts	Nashville, Chattanooga & St. Louis Ry., Nashville, Tenn.
West, G. C., Auditor	Santa Fe, Prescott & Phoenix Ry., Prescott, Ariz.
Wheatcroft, I. H., Pres't. & Gen. Mgr	Kentucky Valley R. R., Providence, Ky.
Wheless, O. W., Auditor	Warren & Ouachita Valley R. R., Warren, Ark.
White, Richard A., Auditor	New York Central & Hudson River R. R., New York City, N. Y.
Whitehead, H. C., Consulting Auditor	Atchison, Topeka & Santa Fe Ry., Chicago, Ill.

Wilder, C. J., Assistant Auditor	Southern Pacific Co. (Pacific System), San Francisco, Cal.
Wildhack, W. A., Auditor	Lake Erie & Western R. R., Indianapolis, Ind.
Wildrick, F. F., Auditor	Leligh & Hudson River Ry., Warwick, N. Y.
Williams, John G., Auditor	Norfolk & Washington S. B. Co., Washington, D. C.
Williams, R. A., Asst. Auditor Disbursements	Atlantic Coast Line R. R., Wilmington, N. C.
Wilson, G. N., General Auditor	Leligh Valley R. R., Philadelphia, Pa.
Wilson, W. H., Auditor Disbursements	Norfolk & Western Ry., Roanoke, Va.
Wilson, Samuel, Auditor	Tacoma Eastern R. R., Tacoma, Wash.
Wing, W. S., Auditor	Colorado Midland Ry., Denver, Colo.
Wingfield, J. J., Ticket Auditor	Southern Railway, Washington, D. C.
Winnie, W. N. D., General Auditor	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Worland, J. M., Auditor	St. Louis & Hannibal Ry., Co., Hannibal, Mo.
Wright, E. H., Auditor	Copper Range R. R., Houghton, Mich.
Writer, J. A., Auditor	Colorado & Wyoming Ry., Denver, Colo.
Wynan, F. A., Auditor Passenger Receipts	Lake Shore & Michigan Southern Ry., Cleveland, O.
Young, Erastus, General Auditor	Union Pacific R. R., Etc., Omaha, Neb.
Young, Bertram, Auditor Freight and Ticket Accounts	Delaware, Lackawanna & Western R. R., New York.
Ziegler, G., Comptroller	Philadelphia & Reading Ry., Philadelphia, Pa.

HONORARY MEMBERS.

Adams, Henry C.....	Washington, D. C.
Anderson, Samuel.....	% Pennsylvania R. R. Philadelphia, Pa
Atwood, C. M.	Arnett, Day Co., Okla.
Barker, Enoch.....	"Pennsylvania Annex," foot of Fulton St., Brooklyn, N. Y.
Bidgood, R. W.....	Fayetteville, N. C.
Broeksmit, J. C.	Cedar Rapids, Iowa.
Broeksmit, W. F.....	Cedar Rapids, Ia.
Brown, G. M.	17 S. Broad St., Atlanta, Ga.
Burroughs, J. H.	
Carroll, L. S.....	215 Jackson Blvd., Chicago, Ill.
Carstensen, John.....	Grand Central Depot, New York City.
Chapman, S.	227 Gresham House, Old Broad St., London, Eng.
Cooke, L. B.	62 Highland Ave., Buffalo, N. Y.
Collord, James.....	Principal Assistant Engineer, Northern Pacific Ry., Tacoma, Wash.
Crosby, B. L.....	
Dodge, P. M.....	Asst. Traffic Mgr., Coahuila & Zacatecas Ry. Co., Concepcion del Oro, Mexico.
Doogan, Chas.	Room 700, General Office Illinois Central R. R. Co., Chicago, Ill.
Downing, R. W.....	% Pennsylvania R. R., Philadelphia, Pa.
Dickinson, W. J.....	Louisville, Ky.
Dunn, H. A.....	30 Broad St., New York City.

Lamkin, Geo. H., Auditor	Louisville, Henderson & St. Louis Ry., Louisville, Ky.
Lamoree, H. A., Asst Auditor Car Accounts	Chicago & Northwestern Ry., Chicago, Ill.
Landgraf, J. J., Auditor	Toledo & Ohio Central Ry., Toledo, O.
La Point, L. A., Auditor	Washington, Idaho & Montana Ry., Potlatch, Idaho.
Larmer, R., Asst. Aud. Frt. Accts.	Chicago, Burlington & Quincy Ry., Chicago, Ill.
Laughton, H. H., Auditor Disbursements	Southern Ry. Co., Washington, D. C.
Leary, J. T., General Auditor	Baltimore & Ohio R. R., Baltimore, Md.
Leiber, A. W., Auditor	Midland Valley R. R., Ft. Smith, Ark.
Leslie, J., Auditor Disbursements	Canadian Pacific Railway, Montreal, Quebec.
LeGrand, Spencer, Asst Auditor Freight Receipts	Atlantic Coast Line R. R., Wilmington, N. C.
LeGrand, Geo. S., Auditor Passenger Receipts	Atlantic Coast Line R. R., Wilmington, N. C.
Linney, L. F., Auditor	Colorado Springs & Cripple Creek District Ry., Colorado Springs, Colo.
Little, Stephen, Comptroller	Denver & Rio Grande Ry. Co., 195 Broadway, New York.
Livengood, J. C., Auditor Disbursements	Eric R. R., New York City.
Loop, C. L., 2d Vice President	Southern Express Co., Chattanooga, Tenn.
Lucas, Henry, Auditor	Chicago, Rock Island & Gulf Ry., Ft. Worth, Tex.
Luce, Frank M., Auditor Car Accounts	Chicago & Northwestern Railway Company, Chicago, Ill.
Luff, L. K., Asst. Auditor Freight Traffic	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Lufkin, F. N., Secretary and Treasurer	Mexican American Steamship Co., New Orleans, La.
Lutz, Charles A., Assistant Comptroller	Louisville & Nashville R. R., Louisville, Ky.
Lycett, E. H., Auditor Disbursements	Missouri Pacific Ry., St. Louis, Mo.
Lyon, J. M., Auditor Freight Receipts	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
Lyons, A. J., Auditor	Tonopah & Goldfield R. R., Tonopah, Nev.
Macdowell, Walter, Auditor Receipts	Norfolk & Western Ry., Roanoke, Va.
Mackay, H. C., Comptroller	Norfolk & Southern Ry., Norfolk, Va.
Macpherson, J. S., Auditor	Chicago & Ill. Midland Ry., 125 Monroe St., Chicago, Ill.
Maguire, Robt. W., Comptroller	Missouri, Kansas & Texas Ry., St. Louis, Mo.

Jones, Daniel	716 N. 19th St., Philadelphia, Pa.
Jones, Louis C	New London, Conn.
Kerr, J. P.	Gen'l Office, Northern Central Ry., Baltimore, Md.
Keller, H. A.	16 East Broad St., Columbus, O.
Kingwill, J. H.	Denver, Col.
Kirkman, W. B.	Evanston, Ill.
Kirkman, M. J.	143 Dearborn St., Chicago, Ill.
Klink, G. T.	Public Accountant, San Francisco, Cal.
Lewis, L. B., Jr.	
McFarland, W. H.	
McIver, R. S.	Wilmington, N. C.
McKee, W. B.	Greenville, S. C.
McQuilkin, Isaac.	Box 399 Bristol, Tenn.
Millman, H. W.	
Miner, W. E.	%Atlas Portland Cement Co., 30 Broad St., New York, N. Y.
Mink, Oliver W.	Boston, Mass.
Oyer, A. D.	C. & N.-W. Ry., Chicago, Ill.
Page, Benj.	President South Side Trust Co., Pittsburgh, Pa.
Park, W. H.	24 Deering St., Portland, Me.
Parke, F. K.	434 Marquette Bldg., Chicago, Ill.
Parker, A. D.	Vice-President, Colorado & Southern Ry., Denver, Colorado.
Penfold, A. D.	
Phillips, C. G.	143 Dearborn St., Chicago, Ill.
Pollock, W. B.	10 Broadway, N. Y.

Quarrier, Cushman	Louisville, Ky.
Ramsey, N. P.	Dayton, O.
Rice, J. O.	%Haskins & Sells, New York, N. Y.
Richards, J. W. (Chicago Telephone Co.)	Chicago, Ill.
Royer, M. D., Auditor	Guanica Centrale, Guanica, Porto Rico.
Savin, J. M.	Quincy, Ill.
Sells, E. W.	New York City.
Shearson, E.	New York City.
Sturgis, J. H.	%American Can Co., 11 Broadway, New York City.
Warner, F. D.	%Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Warner, C. G.	St. Louis, Mo.
Warren, C. H.	Marshalltown, Ia.
Wasson, T. I.	Care of Southeastern Freight Association.
Waters, W. C.	Atlanta, Ga.
Wheelock, E. D.	Auditor Union and International Construction Cos., Kansas City, Mo.
Willey, S. B.	Disbursing Officer Isthmian Canal Commission and Treasurer of Canal Zone, Ancon.
Williams, E. J.	Canal Zone, Panama.
Woolf, H. W.	11 Pine St., New York City.
Wragovich, J. J.	

CONSTITUTIONAL REGULATION GOVERNING VOTING.

Every member of this Association shall be entitled to a voice and vote in its proceedings, relative to the conduct of its affairs, but on all questions relative to accounts or settlements between carriers, which involve the indorsement of the interests represented, the vote shall be taken as follows, viz.: A Railroad Company or two or more Railroad Companies associated in interest and under one general accounting official, is eligible to one vote only; except, however, if the aggregate mileage of such company or companies exceeds one thousand miles, then such company or companies is eligible to one additional vote for each additional one thousand miles, or fractional part thereof, so operated; the Secretary shall prepare a voting list prior to each meeting based upon the mileage of each company or companies as given in the last current issue of the *Traveler's Official Railway Guide*; the vote shall be cast by the ranking accounting official in attendance at the meeting, or some other person duly accredited from the same system. Companies or organizations, other than Railroad Companies, members of the Association, shall each be eligible to one vote, irrespective of mileage, upon all questions in regard to accounts or settlements, directly affecting their interests.—*Article IV, Constitution.*

VOTING LIST.*

MEMBERSHIP BY COMPANIES.

(NOTE.—Companies indicated by asterisks (**) are eligible to one vote, irrespective of mileage, upon all questions in regard to accounts or settlements directly affecting their interests.)

(NOTE.—The Secretary will be under obligations to members if they will advise him of any inaccuracies in this voting list.)

Votes.	Miles.	
*	*	Adams Express Co. H. G. Waters, General Auditor, New York City.
1	37	Albany & Hudson R. R. Co. Penn. Division—W. M. Davidson, Auditor, Philadelphia, Pa.
*	*	American Refrigerator Transit Co. A. P. Deeds, Auditor, Albany, N. Y.
10	9796	Atchison, Top. & Santa Fe Ry. A. W. Brooke, Secretary and Auditor, St. Louis, Mo.
		J. E. Baxter, Assistant General Auditor, Chicago, Ill.
		S. L. Crim, General Accountant, Chicago, Ill.
		A. L. Conrad, Auditor of Disbursements, Topeka, Kas.
		W. J. Healy, Freight Auditor, Topeka, Kas.
		E. L. Mooney, Assistant Freight Auditor, Topeka, Kas.
		J. F. Mitchell, Ticket Auditor, Topeka, Kas.
		E. L. Copeland, Treasurer, Topeka, Kas.
		H. C. Whitehead, Consulting Auditor, Chicago, Ill.
A. T. & S. F.		Atchison, Topeka & Santa Fe Ry (Coast Lines). G. A. Davidson, Auditor, Los Angeles, Cal.
1	340	Atlantic & Birmingham R. R. W. J. Swain, Auditor, Waycross, Ga.

*See Constitutional regulation governing voting on preceding page.

Notes.	Miles.		
5	4173	Atlantic Coast Line	H. C. Prince, Comptroller, Wilmington, N. C. E. L. Prince, Auditor Freight Receipts, Wilmington, N. C. Spencer LeGrand, Asst. Auditor Freight Rec'ts., Wilmington, N. C. H. H. McKee, Auditor Disbursements, Wilmington, N. C. R. A. Williams, Assistant Aud. Disb'ts., Wilmington, N. C. G. S. LeGrand, Auditor Passenger Receipts, Wilmington, N. C.
1	83	Augusta Southern R. R.	A. H. Plant, Auditor, Washington, D. C. J. B. Duke, Assistant Auditor, Augusta, Ga.
5	4481	Baltimore & Ohio R. R.	H. D. Bulkley, Comptroller, Baltimore Md. G. W. Booth, Asst. Comptroller, Baltimore, Md. J. T. Leary, General Auditor, Baltimore, Md. J. L. Kirk, Auditor Subsidiary Lines, Baltimore, Md. J. M. Watkins, Auditor of Revenue, Baltimore, Md. G. H. Pryor, Auditor Disbursements, Baltimore, Md. Wm. McGowan, Auditor Mdse. Rec'ts., Baltimore, Md. C. C. Glessner, Auditor Coal and Coke Rec'ts., Baltimore, Md. C. H. Poulmarat, Auditor Pass. Rec'ts., Baltimore, Md.
P.R.R.		Baltimore, Chesapeake & Atlantic Ry	W. L. Rothstein, Auditor, Baltimore, Md.
*	*	Baltimore Steam Packet Co.	John H. Surratt, Auditor, Baltimore, Md.
1	483	Bangor & Aroostook R. R.	F. C. Plaisted, General Auditor, Bangor, Me.
1	106	Bay of Quinte Ry. & Navigation Co., etc.	C. A. Miller, Auditor, Deseronto, Ont.
1	207	Bessemer & Lake Erie R. R.	G. W. Kepler, Sec. and Treas., Pittsburg, Pa. Wm. J. Post, Auditor, Pittsburg, Pa.
1	44	Blue Ridge Ry.	Bond Anderson, Asst. Auditor, Anderson, S. C.
3	2351	Boston & Maine System	W. J. Hobbs, 4th Vice-Pres. and General Auditor, Boston, Mass.
1	568	Buffalo, Rochester & Pittsburgh Ry	Stuart H. McIntosh, Asst. Gen. Aud., Boston, Mass.
1	350	Buffalo & Susquehanna R. R.	J. F. Dinkey, Auditor and Treasurer, Rochester, N. Y. W. H. Baumes, Comptroller, Buffalo, N. Y. T. J. Elmer, Auditor, Buffalo, N. Y.

Votes.	Miles.	
1	2	Burnside & Burkesville Transpn. Co. . . . C. W. Cole, President, Cincinnati, O.
		A. B. Massey, Secretary, Burnside, Ky.
1	71	Butte, Anaconda & Pacific Ry. P. M. Halloran, Auditor and Treasurer, Anaconda, Mont.
1	206	California Northwestern Ry. Thos. Mellersh, Secretary and Comptroller, San Francisco, Cal.
3	2946	Canadian Northern Ry. C. E. Friend, Auditor, Winnipeg, Man.
*	*	Canadian Pacific Despatch B. D. Webber, General Manager, Boston, Mass.
10	9418	Canadian Pacific Ry. I. G. Ogden, 3d Vice-President, Montreal, Quebec H. L. Penny, General Auditor, Montreal, Quebec J. Leslie, Auditor Disbursements, Montreal, Quebec J. H. Shearing, Auditor Passenger Receipts, Montreal, Quebec C. J. Flanagan, Aud. Frt. and Telegraph Receipts, Montreal, Que.
1	223	Cananea, Yaqui River & Pacific R. R., etc. W. F. Ingram, Comptroller, Tucson, Ariz.
2	1914	Central of Georgia R. R. W. D. Beymer, Auditor, Savannah, Ga. J. F. Gray, Auditor of Traffic, Savannah, Ga. C. H. Banks, Auditor Disbursements, Savannah, Ga.
1	640	Central R. R. of New Jersey J. A. Taylor, General Auditor, Philadelphia, Pa.
*	*	Central Ry. Clearing House. William Nicholson, Manager, Buffalo, N. Y.
1	586	Central Vermont Ry. W. G. Grabbe, Auditor, St. Albans, Vt.
2	1827	Chesapeake & Ohio Ry. L. F. Sullivan, Comptroller, Richmond, Va. C. E. Potts, Treasurer, Richmond, Va. O. D. James, Freight Auditor, Richmond, Va. G. W. Poe, Ticket Auditor, Richmond, Va. L. B. Enslow, Auditor Disbursements, Richmond, Va. J. W. Nokely, Traveling Auditor, Richmond, Va.
*	*	Chesapeake Steamship Co. R. Kemp Slaughter, Auditor, Baltimore, Md.
1	970	Chicago & Alton Ry. G. J. Pollock, Auditor, Chicago, Ill.

Votes.	1	948	Chicago & Eastern Illinois R. R.	J. S. Ford, Secretary and Auditor, Chicago, Ill. Jno. J. Duck, Asst. Sec. and Asst. Auditor, Chicago, Ill. J. P. Reeves, Asst. Treasurer, Chicago, Ill. H. H. Crosby, Freight Accountant, Chicago, Ill. W. R. Wagner, Passenger Accountant, Chicago, Ill.
				J. S. Macpherson, Auditor, 125 Monroe St., Chicago, Ill. M. M. Kirkman, Vice-President, Chicago, Ill. W. F. Van Bergen, Ticket Auditor, Chicago, Ill. J. O. Clifford, Freight Auditor, Chicago, Ill. E. J. Bloodgood, Asst. Freight Auditor, Chicago, Ill. J. C. Hunter, Auditor Freight Overcharge Claims, Chicago, Ill. H. W. McFarlane, Assistant Ticket Auditor, Chicago, Ill. Frank M. Luce, Auditor Car Accounts, Chicago, Ill. H. A. Lanoree, Asst. Auditor Car Accts., Chicago, Ill. J. W. Branch, Gen. Trav. Auditor, Chicago, Ill. J. L. Burgess, Gen. Traveling Auditor, Chicago, Ill. W. J. Schatz, Auditor R. R. Accounts, Chicago, Ill. M. J. Clark, Secretary and Auditor, Chicago, Ill. C. I. Sturgis, General Auditor, Chicago, Ill. Geo. B. Dunbar, Asst. General Auditor, Chicago, Ill. C. D. Bird, Auditor of Freight Accounts, Chicago, Ill. R. Larmer, Assistant Aud. Frt. Accts., Chicago, Ill. G. S. Cooper, Auditor Ticket Accounts, Chicago, Ill. Fred Clark, Car Accountant, Chicago, Ill.
C. B. & Q.	1	254	Chicago, Burlington & Quincy Ry. Lines West of Missouri River.....	W. P. Durkee, Auditor, Omaha, Neb. W. Randall, Freight and Ticket Auditor, Omaha, Neb. H. D. Foster, Asst. Auditor, Omaha, Neb. J. D. Shields, Asst. Frt. & Tkt. Aud., Omaha, Neb. F. D. Hodgson, Auditor, Cincinnati, O.

Votes.	Miles.	
1	46	Cincinnati, Lebanon & Northern Ry. Clay Rockwell, Auditor, Cincinnati, O.
1	647	Cincinnati, New Orleans & Texas Pacific Ry. and Alabama Gt. Southern Ry. M. F. Molloy, Auditor, Cincinnati, O.
1	221	Cleveland, Akron & Columbus Ry. F. H. Reeves, Auditor, Cleveland, O.
3	2329	Cleveland, Cincinnati, Chicago & St. Louis Ry. P. A. Hewitt, Auditor, Cincinnati, O. E. P. Higgins, Auditor Disbursements, Cincinnati, O. E. E. Kruthoffer, Freight Accountant, Cincinnati, O. F. M. Brine, Ticket Accountant, Cincinnati, O. Jas. W. Hewitt, Chief Traveling Auditor, Indianapolis, Ind.
*		Clyde Steamship Co. of Philadelphia Geo. W. Quigley, Auditor Freight Receipts, Philadelphia, Pa.
2	1134	Colorado & Southern Ry. J. H. Bradbury, Gen'l Auditor, Denver, Colo.
1	165	Colorado & Wyoming Ry. J. A. W.riter, Auditor, Denver, Colo.
1	336	Colorado Midland R. R. W. S. Wing, Auditor, Denver, Colo.
1	143	Colo. Spgs. & Cripple Creek Dist. Ry., Midland Terminal Ry. and Florence & Cripple Creek R. R. L. F. Linney, Auditor, Colorado Springs, Colo.
*		Continental Line, The Central States Dispatch T. H. Noonan, General Manager, Cincinnati, O.
1	115	Copper Range R. R. W. Tedford, Auditor, Houghton, Mich.
1		D. W. Bennett, C. C. Freight Accounts, Houghton, Mich.
1	32	Crystal River R. R. W. P. Peabody, C. C. Accounts, Denver, Colo.
1	845	Delaware & Hudson Co. A. I. Culver, Second Vice-Pres't, New York City. L. H. Stewart, Comptroller, Albany, N. Y. W. H. Davies, Asst. Comptroller, New York, N. Y.
1	59	Deepwater Ry. J. B. Brownell, Auditor Traffic Accounts, Albany, N. Y.
1	958	Delaware, Lackawanna & Western R. R. G. E. Hustis, General Auditor, New York City. Bertram Young, Auditor Frt. and Ticket Accounts, New York C. C. Hubbell, Auditor Miscellaneous Receipts, New York, N. Y. W. G. Van De Water, Auditor Disbursements, New York, N. Y.

Votes.	Majorities.	Minorities.	Count.	Party.	Name.	City.
3	2712				Denver & Rio Grande R. R. and Rio Grande Western R. R.	Stephen Little, Comptroller, New York City. E. R. Murphy, General Auditor, Denver Colo. S. C. Mathews, Asst. Gen. Auditor, Denver Colo. F. M. Dewees, Auditor Freight Receipts, Denver, Colo. J. F. Howe, Auditor Passenger Receipts, Denver, Colo. J. L. Soule, Auditor, Enid, O. T. D. C. McIntyre, Gen'l Agent, Cleveland, O. C. E. Glass, Accountant, Detroit, Mich.
A. T. & S. F.					Denver, Enid & Gulf R. R.	W. D. Gray, Auditor, Toledo, O.
A. *					Detroit & Cleveland Steam N. Co.	H. Johnson, Auditor, Duluth, Minn.
1	261				Detroit & Mackinac Ry.	A. E. Delf, Auditor, Marquette, Mich.
1	728				Detroit, Toledo & Ironton Ry. and Ann Arbor R. R.	J. H. Kennedy, Auditor, Gulf, N. C.
1	161				Duluth & Iron Range R. R.	E. Thomsen, Auditor, Durham, N. C.
1	593				Duluth, So. Shore & Atlantic Ry.	C. K Mullings, Treasurer and Auditor, Covington, La.
1	37				Durham & Charlotte R. R.	C. F. Owens, Chief Accountant, El Oro, Estado de Mexico.
1	61				Durham & Southern Ry.	
1	36				East Louisiana R. R.	
1	1				El Oro Mining & Ry. Co.	
1	808				El Paso & Southwestern R. R., Morenci Southern Ry. and Nacozari R. R.	W. F. Crane, Gen. Auditor, 99 John St., New York, N. Y.
1	206				Elgin, Joliet & Eastern Ry.	A. L. Hawley, Auditor, Bisbee, Ariz.
3	2553				Erie Railroad	F. W. Sutton, Auditor, Chicago, Ill. M. P. Blauvelt, Comptroller, New York, N. Y. C. P. Crawford, Auditor, New York, N. Y. D. W. Bigoney, Treasurer, New York City. F. A. Clark, Auditor Traffic, New York City. C. D. Ward, Assistant Auditor Traffic, New York City. J. G. Livengood, Auditor Disbursements, New York City, N. Y. W. J. Boddy, Auditor, Philadelphia, Pa. J. J. Twichell, Auditor, Chicago. F. R. Austin, Acting Auditor, Evansville, Ind.
*					Erie & Western Transportation Co.	
1	11				Erie & Michigan Ry. and Nav. Co.	
1	310				Evansville & Terre Haute R. R.	

Votes.	Miles.	
..	....	Ferguson Contracting Co. A. L. Richmond, Auditor, 69 Wall St., New York, N. Y.
1	503	Florida East Coast Ry. W. H. Chambers, General Auditor, St. Augustine, Fla.
1	86	Fonda, Johnstown & Gloversville R. R. L. K. Brown, Auditor, Gloversville, N. Y.
1	454	Fort Worth & Denver City R. R. S. M. Hudson, Auditor, Fort Worth, Texas.
1	216	Fort Smith & Western R. R. H. B. Herendeen, Auditor, Ft. Smith, Ark.
*	*	Galena Oil Co. C. C. Steinbrenner, Auditor Railway Accounts, Franklin, Pa.
2	1782	Galveston, Harrisburg & San Antonio Ry., etc. G. R. Cottingham, Auditor, Houston, Tex. B. G. Bartholomew, Frt. Auditor, Houston, Tex. F. J. Cox, Auditor Pass. Accts., Houston, Tex.
1	50	Galveston, Houston & Henderson R. R. J. E. O'Neill, Auditor, Galveston, Tex.
1	324	Georgia R. R. Carlton Hillyer, Auditor, Augusta, Ga.
1	395	Georgia Southern & Florida Ry. W. F. Buchannon, Auditor, Macon, Ga.
1	582	Grand Rapids & Indiana R. R. R. R. Metheny, Secretary and Auditor, Grand Rapids, Mich.
5	4639	Grand Trunk System H. W. Walker, General Auditor, Montreal, Quebec.
7	6301	Great Northern Ry. R. I. Farrington, Second Vice-President, St. Paul, Minn. J. G. Drew, Comptroller. F. E. Draper, Auditor, St. Paul, Minn. F. H. Parker, Auditor Freight Receipts, St. Paul, Minn.
1	290	Green Bay & Western Ry. J. C. Thurman, General Auditor, Green Bay, Wis.
1	70	Gulf & Interstate Ry. Co. of Texas Geo. E. Deyo, Acting Auditor, Galveston, Tex.
1	307	Gulf & Ship Island R. R. Elisha Gee, Auditor, Gulfport, Miss.
A. T. & S. F.		Gulf, Colorado & Santa Fe Ry. D. E. Shuckhart, Auditor, Galveston, Texas. A. C. Torbert, Secretary and Treasurer, Galveston, Texas.
2	1020	Houston & Texas Cent. R. R., Houston, East & West Tex. Ry. and Houston & Shreveport Ry. C. C. Barry, Auditor, Houston, Texas.
1	67	Huntingdon & Broad Top Mountain R. R. & Coal Co. J. P. Donaldson, Secretary and Treasurer, Philadelphia, Pa.

Notes	Miles.	
6	3638	Illinois Central R. R. and Yazoo & Miss. Valley R. R. J. F. Titus, Assistant to President, Chicago, Ill. Con. F. Krebs, Comptroller, Chicago, Ill. Clarence W. Moore, Auditor Disbursements, Chicago, Ill. A. D. Joslin, Auditor Passenger Receipts, Chicago, Ill. J. F. Shepherd, Auditor of Freight Receipts, Chicago, Ill. F. H. Guenther, Auditor, Chicago, Ill. W. W. Vincent, Auditor, Chicago, Ill.
1	125	Illinois, Iowa & Minn. Ry.
1	27	Illinois Northern Ry.
1	42	Indiana, Columbus & Eastern Traction Co., Lima & Toledo Traction Co., and Columbus & Lake Mich. R. R. F. A. Healy, Secretary and Treasurer, Traction Bldg., Cincinnati, O. John Stewart, Auditor, Chicago, Ill.
1	85	Indiana Harbor R. R. J. E. Merion, Auditor, Indianapolis, Ind.
1	13	Indianapolis Union Ry. S. L. Shannon, Comptroller and Treasurer, Moncton, N. B.
2	1449	Intercolonial Ry. of Canada W. L. Maury, Auditor, Palestine, Texas.
2	1160	International & Grt. Northern R. R. F. M. Hutchinson, C. C. Freight Accounts, Palestine, Texas.
1	736	Inter-Oceanic Ry. of Mexico A. L. Buddee, Chief Accountant, City of Mexico.
1	17	Kansas City Belt Ry. C. C. Ripley, Auditor, Kansas City, Mo.
1	155	Kan. City, Clinton & Springfield Ry. E. M. Smith, Auditor and Treasurer, Springfield, Mo.
1	758	Kansas City Southern Ry. R. J. McCarty, Auditor, Kansas City, Mo. W. V. Bolman, Asst. Auditor, Kansas City, Mo. F. W. Meyer, Frt. and Passr. Acct., Kansas City, Mo.
1	406	Kansas City, Mexico & Orient. Neal C. Doran, Secretary and Auditor, Kansas City, Mo.
1	16	Kentucky Valley R. R. I. H. Wheatcroft, President and Gen. Mgr., Providence, Ky.
1	1	Keweenaw Central R. R. F. W. Taylor, Auditor, Hancock, Mich.
1	886	Lake Erie & Western R. R. W. A. Wildhack, Auditor, Indianapolis, Ind.
2	1520	Lake Shore & Mich. Southern Ry. R. M. Huddleston, Auditor, Cleveland, O. F. A. Wyman, Auditor Passenger Receipts, Cleveland, O. M. C. Tully, Auditor Freight Receipts, Cleveland, O. P. L. Fisher, Auditor Disbursements, Cleveland, Ohio.

Votes.	Miles.	
1	160	Lake Superior & Ishpeming Ry., Muni- sing Ry. and Marquette & South- eastern Ry.
Un. Pac.		Leavenworth, Kansas & West. Ry.
		H. A. St. John, Auditor, Marquette, Mich. Howard M. Engelman, Auditor and Assistant Treasurer, Leaven- worth, Kas.
1	99	Lehigh & Hudson River Ry.
1	175	Lehigh & New England R. R.
*	*	Lehigh Coal & Nav. Co.
2	1443	Lehigh Valley R. R.
		Erastus Young, General Auditor, Omaha, Neb. F. F. Wildrick, Auditor, Warwick, N. Y. H. F. Baker, Secretary and Treasurer, Philadelphia, Pa. E. M. Reynolds, Auditor, Philadelphia, Pa. G. N. Wilson, General Auditor, Philadelphia, Pa. R. S. Dousman, Auditor Traffic, Philadelphia, Pa. J. I. Morrison, Auditor Disbursements, Philadelphia, Pa. Winfield C. Scott, Chief Clerk Aud. Traffic, Philadelphia, Pa. G. Copland, Auditor, Lexington, Ky. A. W. Kratzer, Chief Clerk Auditor, Lexington, Ky. John R. Gott, Secretary and Treasurer, Chicago, Ill.
1	94	Lexington & Eastern R. R.
*	*	Live Poultry Transportation Co.
1	77	Little Rock & Hot Springs Western R. R. and P. B. & W. Ry.
P. R. R.		E. W. Stewart, Auditor, Hot Springs, Ark.
1	*	Long Island R. R.
1		Los Angeles Pacific Co.
1	226	Louisiana & Arkansas Ry.
1	76	Louisiana Central R. R.
5	4287	Louisville & Nashville R. R.
		L. S. Carroll, Auditor, Texas, Tex. E. V. Ingals, Auditor, Kansas City, Mo. A. W. Morris, Second Vice-President, 71 Broadway, New York. Chas. Haydon, Comptroller, Louisville, Ky. Chas. A. Lutz, Assistant Comptroller, Louisville, Ky. Geo. Becker, Auditor of Receipts, Louisville, Ky. R. E. Sewell, Auditor Disbursements, Louisville, Ky. G. B. Reeves, C. C. Auditor Disbursements, Louisville, Ky.
1	217	Louisville, Henderson & St. Louis Ry. Co.
1	92	Macon, Dublin & Savannah R. R.
		Geo. H. Lamkin, Auditor, Louisville, Ky. C. G. Smith, Auditor, Macon, Ga.

Votes.	Miles.	
1	816	Maine Central Ry. Co. G. S. Hobbs, Comptroller and General Auditor, Portland, Me.
*	*	Merchants' and Miners' Transportation Co. O. B. Bidwell, Jr., Auditor, Baltimore, Md.
1	53	Manistique, Marquette & Northern R. R. E. E. Coombs, Auditor, Manistique, Mich.
*	*	Mexican-American Steamship Co. F. N. Lufkin, Secretary-Treasurer, New Orleans, La.
4	3403	Mexican Central Ry. W. H. Dudley, Comptroller, 25 Broad St., New York, N. Y.
		W. A. Frost, General Auditor, City of Mexico.
1	919	Mexican International R. R. J. A. Hendry, Assistant Treasurer, City of Mexico.
2	1792	Michigan Central R. R. J. E. Dennison, Auditor, Ciudad Porfirio Diaz, Mexico.
		F. O. Waldo, Assistant Auditor, Detroit, Mich.
		Thos. Eedson, Auditor Freight Accounts, Detroit, Mich.
		H. J. Broderick, Auditor Passenger Accounts, Detroit, Mich.
		N. B. Ackley, Auditor Disbursements, Detroit, Mich.
1	309	Midland Valley R. R. A. W. Lefebvre, Auditor, Fort Smith, Ark.
1	65	Minneapolis & Rainy River Ry. F. A. Bill, Secretary, Minneapolis, Minn.
2	1382	Minneapolis & St. Louis Ry. and Iowa Central Ry. L. G. Scott, Auditor, Minneapolis, Minn.
3	2217	Minneapolis, St. Paul & Sault Ste. Marie Ry. C. W. Gardner, Auditor, Minneapolis, Minn.
1	84	Miss. Central R. R. O. R. Bilbro, Auditor and Cashier, Hattiesburg, Miss.
1	55	Miss. River & Bonne Terre Ry. Geo. A. Nees, Auditor, Bonne Terre, Mo.
4	3072	Missouri, Kansas & Texas System R. W. Maguire, Comptroller, St. Louis, Mo.
		W. L. Seelig, Auditor, St. Louis, Mo.
M. K. & T.		Missouri, Kansas & Texas Ry. of Texas... Wm. O'Connell, Auditor, Dallas, Texas.
7	6339	Missouri Pacific Ry. S. B. Schuyler, General Auditor, St. Louis, Mo.
		E. M. Curtis, Assistant General Auditor, St. Louis, Mo.
		H. H. McIntyre, Auditor Passenger Receipts, St. Louis, Mo.
		E. H. Lycett, Auditor Disbursements, St. Louis, Mo.
		Wm. Q. Morcom, Auditor, Freight Receipts, St. Louis, Mo.

Notes.	Miles.	
1	33	Missouri River & North-Western Ry. J. S. M. Goodloe, Comptroller, Columbus, O.
1	926	Mobile & Ohio R. R. W. S. Cooke, Auditor Mobile, Ala.
1	402	Mobile, Jackson & Kansas City R. R. J. F. Ingalls, Acting Auditor, Mobile, Ala.
1	59	Monongahela R. R. C. K. Elder, Auditor, Brownsville, Pa.
1	30	Monongahela Connecting Ry. Co. J. L. Moore, Auditor, Pittsburgh, Pa.
1	45	Montpelier & Wells River R. R. A. W. Prescott, Auditor, Montpelier, Vt.
1	533	Morgans' Louisiana & Texas R. R. & S. S. Co., Etc. T. O. Edwards, Auditor, New Orleans, La.
1	29	Muscantine North & South R. R. Geo. Reeder, Auditor, Muscatine, Ia.
*	*	Mutual Transit Co. W. R. Evans, Auditor, Buffalo, N. Y.
2	1230	Nashville, Chattanooga & St. Louis Ry. E. F. P'Pool, Comptroller, Nashville, Tenn.
		L. K. Wenning, Auditor Receipts, Nashville, Tenn.
		J. H. McEwen, Auditor Disbursements, Nashville, Tenn.
1	508	New Orleans & Northeastern R. R.
		Alabama & Vicksburg Ry. and Vicksburg, Shreveport & Pacific Ry. Larz A. Jones, Auditor, New Orleans, La.
*	*	New York & Texas S. S. Co. W. A. Doty, Jr., Freight Auditor, 129 Front St., New York, N. Y.
4	3779	New York Central & Hudson River R. R. R. A. White, Auditor, New York City.
		Wm. T. McCulloch, Auditor Freight Accounts, New York City.
		J. L. Ferris, Auditor Passenger Account, New York City.
		C. H. Chambers, Auditor Disbursements, New York City.
1	523	New York, Chicago & St. Louis Ry. H. V. Fountain, Auditor, Cleveland, O.
3	2037	New York, New Haven & Hartford Ry. H. M. Koehersperger, Vice President, New Haven, Conn.
1	112	New York, Phila. & Norfolk Ry. H. C. Carlie, Auditor, Philadelphia, Pa.
1	36	Niagara, St. Catharines & Toronto Ry. D. J. McIntosh, Accountant, St. Catharines, Canada.
2	1876	Norfolk & Western Ry. J. W. Cox, Comptroller, Roanoke, Va.
		Walter Macdowell, Auditor Receipts, Roanoke, Va.
		W. H. Wilson, Auditor Disbursements, Roanoke, Va.
1	408	Norfolk & Southern Ry. H. C. Mackay, Comptroller, Norfolk, Va.
		W. L. Bird, Auditor, Norfolk, Va.

Votes.	Miles.	
* *		Norfolk & Washington S. B. Co. J. G. Williams, Auditor, Washington, D. C.
1	116	Northern Alabama Ry. A. H. Plant, Auditor, Washington, D. C.
6	5872	Northern Pacific Ry. H. A. Gray, Comptroller, St. Paul, Minn. W. G. Johnson, Asst. Comptroller, St. Paul, Minn. W. Richards, Auditor Freight Receipts, St. Paul, Minn. G. Sherriff, Auditor Pass. Rcts., St. Paul, Minn. G. J. Mayer, Auditor Disbursements, St. Paul, Minn. E. O. Parks, Auditor Supplies & Mech. Accts., St. Paul, Minn. W. S. Tayler, Auditor Agencies, St. Paul, Minn.
* *		Ocean Steamship Co. of Savannah. W. D. Beymer, Auditor, Savannah.
* *		Old Dominion Steamship Co. E. E. Palen, 81 Beach St., New York City.
1	32	Omaha Bridge & Terminal Railway Co. John R. Webster, Secretary and Treasurer, Omaha, Neb.
Un. Pac.		Oregon R. R. & Navigation Co., Etc. Erastus Young, General Auditor, Omaha, Neb. Ralph Blaisdell, Auditor, Portland, Ore. C. Venstrand, C. C. Frt. Accounts, Portland, Ore. A. Gavin, C. C. Pass. Accounts, Portland, Ore. Erastus Young, General Auditor, Omaha, Neb. C. J. McNitt, Auditor, Salt Lake City, Utah. J. Cruickshank, C. C. Pass. Accts., Salt Lake City, Utah. H. A. Joplin, C. C. Frt. Accts., Salt Lake City, Utah. F. C. Bliss, C. C. Disbursements, Salt Lake City, Utah.
1	62	Orange & Northwestern R. R. P. Baber, Auditor, Orange, Tex.
1	111	Pacific & Arctic Ry. & Navigation Co. W. B. King, Auditor, Skaguay, Alaska.
* *		Pacific Coast Steamship Co. J. D. Amos, Auditor, San Francisco, Cal.
* *		Pacific Electric Ry. G. W. Mulks, Auditor, Los Angeles, Cal.
* *		Pacific Mail S. S. Co., San Francisco & Portland S. S. Co., & Portland & Asiatic S. S. Co. H. E. A. Railton, Auditor, San Francisco, Cal.
1	50	Panama R. R. E. S. Benson, Gen'l Auditor, Washington, D. C.
* *		Patterson Transfer Co. Cyrus Garnsey, Jr., Gen. Mgr., Sec. and Treas., Memphis, Tenn

A. T. & S. F. *	8	7137	Pecos Valley Lines. Peninsular & Occidental S. S. Co. Pennsylvania R. R.	Votes.	Miles.	A. E. Meyer, Auditor, Amarillo, Tex.
						Roy Rainey, Auditor, Jacksonville, Fla.
3	2861	Penn. Lines West of Pittsburg				M. Riebenack, Comptroller, Philadelphia, Pa.
						E. A. Stockton, Assistant Comptroller, Philadelphia, Pa.
						Jefferson Justice, Assistant to Comptroller, Philadelphia, Pa.
						J. S. Donaldson, Auditor of Misc. Receipts and Accounts, Philadelphia, Pa.
						F. E. Shallenberger, Asst. Audr. of Misc. Receipts and Accounts, Philadelphia, Pa.
						A. J. Gillingham, Auditor of Passenger Receipts, Philadelphia, Pa.
						M. Homer, Asst. Auditor of Passenger Receipts, Philadelphia, Pa.
						J. D. Greene, Auditor of Disbursements, Philadelphia, Pa.
						H. C. McKeever, Auditor of Merchandise Freight Receipts, Philadelphia, Pa.
						J. F. Reynolds, Auditor, Empire and Anchor Lines, Philadelphia, Pa.
1	1477	Peoria & Pekin Union Ry Philadelphia & Reading Ry				J. W. Renner, Comptroller, Pittsburg, Pa.
						A. McElevey, Assistant Comptroller, Pittsburg, Pa.
						Jno. B. Brittain, First Assistant to Comptroller, Pittsburg, Pa.
						J. W. Orr, Second Assistant to Comptroller, Pittsburg, Pa.
						T. H. B. McKnight, Treasurer, Pittsburg, Pa.
						J. M. Lyon, Auditor Freight Receipts, Pittsburg, Pa.
						D. C. Copperstone, Auditor Disbursements, Pittsburg, Pa.
						C. S. Covert, Auditor Pass. Receipts, Pittsburg, Pa.
						A. P. Griest, Auditor, Ore and Coal Freight Receipts, Pittsburg, Pa.
						H. K. Pinkney, Auditor, Peoria, Ill.
2						G. Ziegler, Comptroller, Philadelphia, Pa.
						J. E. Price, Auditor Disbursements, Philadelphia, Pa.
						C. H. Quarles, Auditor Passenger Traffic, Philadelphia, Pa.
						W. B. Scott, Auditor Merchandise Traffic, Philadelphia, Pa.
1	18					G. C. Thompson, Auditor of Coal Traffic, Philadelphia, Pa.

Votes.	Miles.	
1	23	Pittsburgh, Chartiers & Youghiogheny Ry. R. T. Hill, Secretary and Accountant, Pittsburgh, Pa.
1	191	Pittsburgh & Lake Erie R. R. E. H. Kennedy, Auditor, Pittsburgh, Pa. A. P. Bixler, Asst. Auditor, Pittsburgh, Pa.
1	215	Pittsburg, Shawmut & Northern R. R. H. S. Hastings, Auditor and Comptroller, St. Marys, Pa.
1	111	Portland & Rumford Falls Ry. and Rumford Falls & Rangeley Lakes R. R. B. S. Robinson, Auditor, Portland, Me.
*		Pullman Co. F. C. N. Robertson, Auditor, Chicago, Ill.
1	144	Quebec, Montreal & Southern Ry. J. C. Anderson, Auditor, Montreal, Quebec.
1	266	Quincy, Omaha & Kansas City R. R. W. S. Thompson, Auditor, Kansas City, Mo.
*		Richelieu & Ontario Navigation Co. J. A. Villeneuve, Comptroller and Treasurer, Montreal, Quebec.
1	123	Richmond, Fredericksburg & Potomac R. R. and Washington Southern Ry. Jos. E. Cox, Auditor, Richmond, Va.
*		Rochester & Pittsburgh Coal & Iron Co. D. K. Kellogg, Asst. Treasurer, Richmond, Va.
*		R. W. & O. East Freight Line. G. H. Clune, Auditor and Treasurer, Rochester, N. Y.
1	468	Rutland R. R. E. J. Mitchell, Accountant, Boston, Mass.
1	313	St. Joseph & Grand Island Ry. M. H. Chamberlin, Auditor, Rutland, Vt.
1	104	St. Louis & Hannibal Ry., F. C. Uhlman, Auditor, St. Joseph, Mo.
5	4728	St. Louis & San Francisco Ry. J. M. Worland, Auditor, Hannibal, Mo. Alexander Douglas, Vice-President and Gen. Auditor, St. Louis, Mo. W. P. Newton, Assistant General Auditor, St. Louis, Mo.
		H. J. Cronin, Auditor Disbursements, St. Louis, Mo.
		J. D. Nettleship, Auditor Freight Accounts, St. Louis, Mo.
		T. J. Heath, Auditor Ticket Accounts, St. Louis, Mo.
		F. H. Hamilton, Secretary-Treasurer, St. Louis, Mo.
1	106	St. Louis, Rocky Mountain & Pacific Ry. A. H. Officer, Auditor, Raton, N. M.
1	321	St. Louis, San Francisco & Texas Ry. E. B. Pierce, Auditor, Ft. Worth, Tex. and Ft. Worth & Rio Grande Ry. O. H. Bowler, C. C. Disbursements, Ft. Worth, Tex.

Votes.	Miles.	
2	1452	St. Louis Southwestern Ry. System S. C. Johnson, General Auditor, St. Louis, Mo. R. E. Kimbell, Assistant General Auditor, St. Louis, Mo. Charlton Messick, Chief Clerk Freight and Ticket Accounts, St. Louis, Mo.
1	724	San Antonio & Aransas Pass R. R. R. D. Cobb, Auditor, St. L. S. W. R'y of Texas, Tyler, Texas. S. W. Greaves, Chief Clerk Auditor, Tyler, Tex. J. W. Terry, Auditor, San Antonio, Texas.
2	1043	San Pedro, Los Angeles & Salt Lake R. R., H. I. Bettis, Auditor, San Antonio, Texas.
A. T. & S. F.		Santa Fe, Prescott & Phoenix Ry J. C. West, Auditor, Prescott, Ariz.
3	2905	Seaboard Air Line Ry T. W. Roby, Comptroller, Portsmouth, Va. B. B. McCaa, Auditor Freight Rects., Portsmouth, Va. C. N. Hamblin, Auditor, Jamestown, Cal.
1	76	Sierra Ry. Co. of California C. L. Loop, 2nd Vice-President, Chattanooga, Tenn.
*	*	Southern Express Co. F. J. Virgin, Auditor, Chattanooga, Tenn.
Un. Pac.		Southern Pacific Co. (Pacific System) Erastus Young, General Auditor, Omaha, Neb. Wm. Mahl, Comptroller, New York City. C. B. Seger, Auditor, San Francisco, Cal. C. J. Wilder, Assistant Auditor, San Francisco, Cal. G. E. Bissonnet, Ticket Auditor, San Francisco, Cal. D. W. Horsburgh, Freight Auditor, San Francisco, Cal. R. Adams, Auditor Disbursements, San Francisco, Cal.
*	*	Southern Pacific Co., Atlantic S. S. Lines W. C. Parker, Auditor, Pier 25, North River, New York, N. Y.
8	7263	Southern Railway Co. A. H. Plant, Comptroller, Washington, D. C. E. H. Kemper, Auditor, Washington, D. C. C. B. Hayes, Asst. Auditor, Washington, D. C. J. J. Wingfield, Ticket Auditor, Washington, D. C. E. T. Jones, Auditor Revenue, Washington, D. C. H. H. Laughton, Auditor Disbursements, Washington, D. C.

Votes.	Miles.	
1	81	Spokane & Inland Empire R. R. H. B. Ferris, Treasurer, Spokane, Wash.
1	*	Star Union Line Jno. T. Denniston, Auditor, Pittsburgh, Pa.
1	47	Stanley, Merrill & Phillips Ry. T. F. Brown, Asst. Auditor, Pittsburgh, Pa.
1	29	Staten Island Rapid Transit Ry. Co. F. H. L. Cotten, Auditor, Lock Box 553, Eau Claire, Wis.
1	103	Susquehanna & New York R. R. Geo. J. Brown, Auditor, New York City.
1	68	Tacoma Eastern R. R. E. Curry, Treasurer, New York City.
1	347	The Hocking Valley Railway Co. J. Morrison Rhen, Chief Accountant, Williamsport, Pa.
1	138	Temiskaming & Northern Ontario Ry. Samuel Wilson, Auditor, Tacoma, Wash.
1	4	Terminal R. R. Ass'n of St. Louis L. P. Ecker, Auditor, Columbus, O.
1	242	Terre Haute & Indianapolis R. R. I. L. Godfrey, C. C. Auditor, Columbus, O.
1	81	Texarkana & Ft. Smith Ry. A. J. McGee, General Accountant, Toronto, Canada.
2	1448	Texas & Pacific Ry. C. A. Vinnege, Auditor, St. Louis, Mo.
		..... H. D. Heuer, Assistant Auditor, St. Louis, Mo.
		..... E. P. Hall, Auditor, Terre Haute, Ind.
		..... R. Fenby, Auditor, Dallas, Tex.
		..... E. W. Tower, Assistant Auditor, Dallas, Texas.
A. T. & S. F.		..... S. B. Jones, Auditor, Longview, Tex.
1	125	Texas Midland R. R. T. E. Corley, Auditor, Terrell, Texas.
1	436	Toledo & Ohio Central Ry. J. Landgraf, Jr., Auditor, Toledo, O.
1	60	Toledo & Western Ry. Mark R. Dickey, Auditor,sylvania, O.
1	248	Toledo, Peoria & Western Ry. E. D. Usner, Secretary and Treasurer, Peoria, Ill.
1	450	Toledo, St. Louis & Western R. R. W. D. Tucker, Gen. Auditor, Toledo, O.
1	113	Tonopah & Goldfield R. R. A. J. Lyon, Auditor, Tonopah, Nev.
1	42	Ultima Thule, Arkadelphia & Miss. Ry. M. J. Hale, Auditor, Arkadelphia, Ark.
*	*	United States Express Co. J. L. Tate, General Auditor, Jersey City, N. J.
12	11933	Union Pacific R. R. Erastus Young, General Auditor, Omaha, Neb.
		..... H. J. Stirling, Auditor, Omaha, Neb.
		..... R. Anderson, Auditor Disbursements, Omaha, Neb.
		..... F. B. Southard, Auditor Passenger Accounts, Omaha, Neb.
		..... W. H. Anderson, Freight Auditor, Omaha, Neb.

Votes.	Miles.	
*	*	
1	.....	Union Terminal Ry E. V. Harding, Auditor, St. Joseph, Mo.
3	2517	Virginia Anthracite Coal & Ry. Co. J. G. Crenshaw, Auditor, Richmond, Va.
		Wabash R. R. T. J. Tobin, Auditor, St. Louis, Mo.
		R. E. Berger, Auditor Freight Accounts, St. Louis, Mo.
1	65	S. J. Parks, Auditor Passenger Accounts, St. Louis, Mo.
1	60	C. G. Randall, Chief Clerk Auditor, Chester, Ill.
1	101	D. M. Bonar, Auditor, Pittsburgh, Pa.
1	16	Wadley Southern Ry. W. D. Beymer, Auditor, Savannah, Ga.
1	184	Warren & Ouachita Valley R. R. O. W. Wheelless, Auditor, Warren, Ark.
1	19	Washington & Columbia River Ry. Rowland Smith, Asst. Comptroller, Tacoma, Wash.
1	40	Washington, Idaho & Montana Ry. J. A. La Point, Auditor, Potlatch, Idaho.
1	225	Western Pacific Ry. J. F. Evans, General Auditor, San Francisco, Cal.
1		Western Ry. of Alabama & Atlanta & West Point Ry. W. H. Smith, Auditor, Atlanta, Ga.
1	502	Wheeling & Lake Erie R. R. and Wabash Pittsburg Terminal Ry. R. L. Porter, Auditor, Pittsburgh, Pa.
1	84	Williamsport & No. Branch R. R. Chas. E. Mosser, General Auditor, Hughesville, Pa.
2	1023	Wisconsin Central Lines Robert Toombs, Comptroller and Auditor, Milwaukee, Wis.
1	110	Wrightsville & Tennille R. R. Otis Ellison, Auditor, Tennille, Ga.

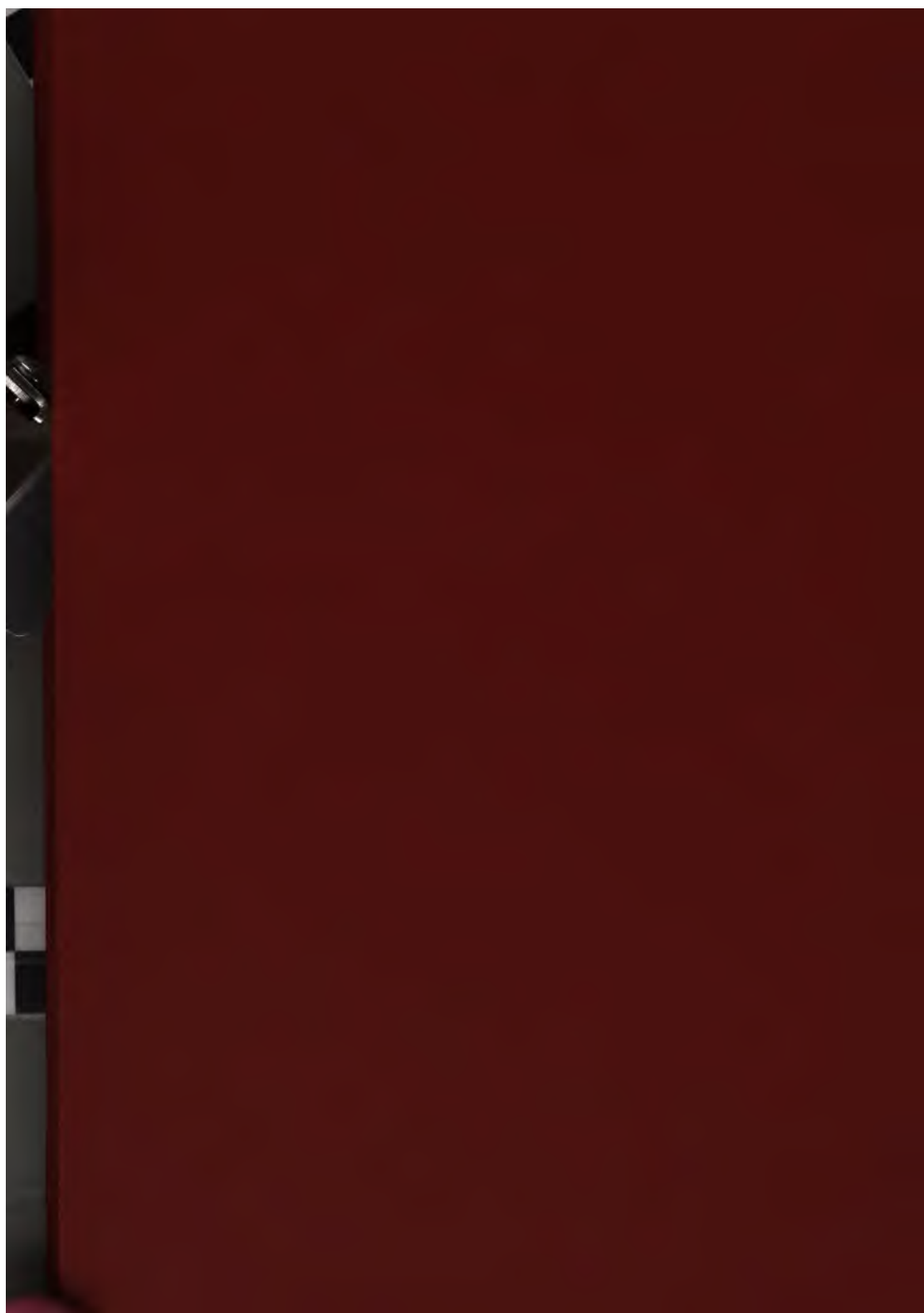
ROLL OF DECEASED MEMBERS.

NAME.	TITLE.	ROAD.	DIED:
GEO. A. LAYET	Comptroller	M. & O.	Nov. 22, 1888.
R. G. BROWN	Auditor	M. & St. L.	Jan. 11, 1890.
W. L. NEWPORT	Aud. and Cashier	M. C. & Ft. D.	Oct. 2, 1889.
S. H. AYERS	Auditor	W. & L. E.	Dec. 2, 1891.
G. D. DONNELLY	Chief Accountant	Central Arizona	May, 1891.
THOS. R. DAVIS	Auditor of Disb'ts.	Pennsylvania	Dec. 10, 1892.
JOS. T. PENTON	Auditor	L. N. O. & T.	Jan. 23, 1892.
H. HALL	Secretary and Aud.	H. & T. C.	Nov. 5, 1892.
F. E. HANCOCK	Gen'l Accountant	Atlantic and Pac.	Oct. 9, 1893.
GEO. M. TAYLOR	Aud. Frt. Receipts.	Pennsylvania	July 26, 1893.
EDW. W. DAUTEL	Treasurer and Aud.	M. D. & S.	Sept. 3, 1894.
CYRUS P. LELAND	Auditor	L. S. & M. S.	June 30, 1894.
WM. T. THELIN	General Auditor	Baltimore & Ohio.	Nov. 17, 1894.
ROYAL L. GIBBS	Aud. Frt. Receipts.	Gt. Nor. Ry. Line.	Dec. 23, 1895.
HENRY G. WOOD.	General Auditor	West Maryland.	April 13, 1895.
G. W. MILLER	Freight Auditor	H. & St. J.	Sept. 4, 1895.
G. W. LEDLIE	Auditor	F. & P. M.	Oct. 4, 1896.
MILO S. FREEMAN	Auditor Receipts	Central R.R. of Ga.	Feb. 3, 1896.
G. L. LANSING.	Secy. and Compt'r.	Southern Pacific	Feb. 5, 1896.
A. P. LEWIS	Auditor	I. D. & W.	April 3, 1896.
H. GABELMAN	Auditor	Iowa Central	April 19, 1896.
W. E. STONEY	Auditor	S. C. & G.	May 24, 1896.
A. S. VAN KURAN	Freight Auditor	U. P. Ry.	June 14, 1896.
W. A. ROSS	Auditor	Ft. W. & D. Cy. Ry.	Aug. 21, 1896.
J. F. H. McKIBBEN.	Auditor	A. T. & S. F. Ry.	Aug. 24, 1897.
C. S. ANTHONY	General Auditor	Fitchburg R. R.	July 15, 1897.
A. K. DIXON	Secy. and Auditor	Ft. W. & R. G. Ry.	Nov. 11, 1898.
C. T. MOREL	Comptroller	Plant System	Mar. 11, 1898.
W. HACKER	Aud. Canal & Coal Co.	Pennsylvania R.R.	Mar. 19, 1898.
S. Y. McNAIR	Secy. and Auditor	C. A. & C. Ry.	Mar. 16, 1898.
A. F. DUNLEVY	Aud. Disb'ts.	B. & O. R. R.	July 29, 1898.
D. D. DAVIS	Auditor	T. St. L. & K. C. R.R.	Nov. 23, 1899.
D. A. WATERMAN	Treasurer	Mich. Cent. R. R.	April 1, 1899.
CHAUNCEY KELSEY	Auditor	C. & A. R. R.	May 14, 1899.
J. C. COURTNEY	Honorary Member .....	.....	July 10, 1899.
U. B. ROGERS	Auditor	C. & W. Mich. R.R.	Dec. 30, 1899.
A. S. MORTON	Auditor Disb'ts.	Nor. Pac. Ry.	May 5, 1900.
J. P. CURRY	Auditor	N. Y. C. & St. L. R.R.	Oct. 15, 1900.
H. A. RUBIDGE	Secy. and Auditor	C. & E. I. R. R.	Jan. 6, 1901.
F. H. FREEBORN	Auditor	Buff. & Sus. R. R.	Sep. 20, 1901.
A. F. SHERWOOD	Auditor	Ga. So. & Fla. Ry.	Sep. 24, 1901.
W. A. RIACH	Gen'l Auditor	Atl. Coast Line.	Oct. 24, 1901.
H. W. HANCOCK.	Aud. Coal Tfc. Rcts.	P. & R. R. R.	Dec. 16, 1901.
M. V. HARRIS	Auditor	C. R. I. & Tex.	Aug. 8, 1902.
R. M. DE LAMBERT	Aud. M. P. accts.	No. Pac.	Aug. 22, 1902.
C. W. HASKINS	Hon. Member .....	.....	Jan. 9, 1903.
ROBT. FYFE	Hon. Member .....	.....	May 4, 1903.
I. S. LAUCK	Aud. Disb'ts'	A. T. & S. F. Ry.	May 26, 1903.
J. P. JERNIGAN	Auditor	Old Dom. S. S. Co.	June 7, 1903.
M. RIEBENACK, JR.	Special Agent	Penna. R. R.	June 14, 1903.
M. C. JAMESON	Comptroller	Norfolk & West Ry.	Dec. 11, 1903.
A. S. JENNINGS	Auditor	So. Cal. Ry.	Feb. 24, 1904.
C. S. SUTTON	Hon. Member .....	.....	Aug. 8, 1904.
S. W. MEYER	Aud. Disb'ts.	D. & R. G.	Oct. 25, 1904.
G. W. SHANNON	Auditor	Mid. Ter. Ry.	Mar. 16, 1905.
C. V. WARE	Hon. Member .....	.....	June 13, 1905.

ROLL OF DECEASED MEMBERS.—Continued.

NAME.	TITLE.	ROAD.	DIED.
E. H. C. TAYLOR	Aud. Frt. Receipts.	No. Pac. Ry.	Aug. 13, 1905.
W. B. BEND	Hon. Member		Nov. 26, 1905.
J. HANNA	Hon. Member		Dec. 1, 1905.
O. C. PGST	Gen. Auditor	Del. L. & W. R.R.	Dec. 8, 1905.
E. WILDER	Treasurer	A. T. & S. F. Ry.	Dec. 21, 1905.
F. J. DUKE	Sec'y and Treas.	R. F. & P. R. R.	Dec. 29, 1905.
M. L. BACON	Auditor	N. Y. C. & H. R. R.	Jan. 28, 1906.
J. C. MORRIS	Gen. Storekeeper	C. & N. W. Ry.	June 5, 1906.
B. F. WHITMAN	Hon. Member		June 11, 1906.





Association of American Railway Accounting Officers



AGENDA FOR Nineteenth Annual Meeting



ATLANTIC CITY, N. J.
April Twenty-fourth
1907

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 4-16-1926

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COMMITTEE OF ARRANGEMENTS.

PLACE OF MEETING

The vote of the members indicating Atlantic City as the place, and Wednesday, April 24, 1907, as the time, for the Nineteenth Annual Meeting, arrangements have been made by which the MARLBOROUGH-BLENHEIM will be the official headquarters of the Association during the continuance of the meeting, which will convene on day named, at that hotel, at ten o'clock a. m.

Members are urged, as far as practicable, to make their arrangements to arrive at Atlantic City before dinner on the evening of Tuesday, April 23, in order that they may participate in a social reception at the Brighton Casino at 8:30 p. m., at which time the Mayor of Atlantic City, in an address of welcome, will tender the freedom of the City to the members of our Association.

LOCATION OF ATLANTIC CITY.

Atlantic City is reached by the West Jersey & Seashore R. R. (Pennsylvania Railroad System) and the Atlantic City R. R. (Philadelphia & Reading Railway System), the Pennsylvania R. R. System running steam trains to and from Broad Street Station, Philadelphia, and steam and electric trains to and from Camden, N. J., via Market Street Wharf, Philadelphia; the Philadelphia & Reading Railway System running steam trains to and from Camden N. J., via Chestnut Street Wharf, Philadelphia.

TRANSPORTATION.

Officials of the following named lines advise that the courtesy of free transportation will be extended to members who are bona fide officers or employees of common carriers and dependent members of their families upon application to persons stated below, viz.:

TO WHOM TO APPLY.

NAME OF LINE.

W. E. BAILEY, General Auditor, Atchison, Topeka & Santa Fe Ry., Chicago, Ill.

*W. N. ROYALL, General Manager, Atlantic Coast Line R. R., Wilmington, N. C.

*Will issue transportation upon application through the regular channel

- H. D. BULKLEY, Comptroller, Baltimore & Ohio R. R., Baltimore, Md.
- J. H. SURRETT, Auditor, Baltimore Steam Packet Co., Baltimore, Md.
- F. C. PLAISTED, General Auditor, Bangor & Aroostock R. R., Bangor, Me.
- E. H. UTLEY, General Manager, Bessemer & Lake Erie R. R., Pittsburgh, Pa.
- W. J. HOBBS, 4th V-Prest. & Gen. Auditor, Boston & Maine R. R., Boston, Mass.
- J. F. DINKEY, Auditor and Treas., Buffalo, Rochester & Pittsburgh Ry., Rochester, N. Y.
- W. H. BAUMES, Comptroller, Buffalo & Susquehanna R. R. Buffalo, N. Y.
- I. G. OGDEN, 3rd Vice Prest., Canadian Pacific Ry., Montreal, Que.
- W. D. BEYMER, Auditor, Central of Georgia, R. R. Savannah, Ga.
- *W. G. BÉSLER, Vice-Prest. & Genl. Mgr., Central R. R. of New Jersey, New York.
- W. G. CRABBE, Auditor, Central Vermont Ry., St. Albans, Vt.
- L. F. SULLIVAN, Comptroller, Chesapeake & Ohio Ry., Richmond, Va.
- E. EDMUNDS FOSTER, Asst. Genl. Mgr., Chesapeake Steamship Co., Baltimore, Md.
- GEO. J. POLLOCK, Auditor, Chicago & Alton R. R., Chicago, Ill. (Personal).
- *H. I. MILLER, President, Chicago & Eastern Illinois R. R., Chicago Ill.
- *GENERAL MANAGER, Chicago & North-Western Ry.
- C. I. STURGIS, General Auditor, Chicago, Burlington & Quincy Ry., Chicago, Ill.
- F. D. HODGSON, Auditor, Chicago, Cincinnati & Louisville R. R., Cincinnati, Ohio.
- C. O. KALMAN, Auditor, Chicago & Great Western Ry., St. Paul, Minn.
- W. N. D. WINNE, Gen. Auditor, Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
- F. NAY, Gen. Auditor, Chicago, Rock Island & Pacific Ry., Chicago, Ill.
- L. A. ROBINSON, Comptroller, Chicago, St. Paul, Minn. & Omaha Ry., St. Paul, Minn.
- J. L. CRAMER, Comptroller, Cincinnati, Hamilton & Dayton Ry. (Pere Marquette), Cincinnati, Ohio.
- M. F. MOLLOY, Comptroller, Cincin., N. Orleans & Texas Pacific Ry., (Alabama Gt. Southern Ry.), Cincinnati, Ohio.
- P. A. HEWITT, Auditor, Cleveland, Cin., Chicago & St. Louis Ry., Cincinnati, Ohio.
- J. H. BRADBURY, Gen. Auditor, Colorado & Southern Ry., Denver, Colo.
- W. S. WING, Auditor, Colorado Midland Ry., Denver, Colo.
- *A. I. CULVER, 2nd Vice-Prest., Delaware & Hudson Co., Albany, N. Y.
- *W. H. TRUESDALE, President, Delaware, Lackawanna & Western R. R., New York City, N. Y.
- *C. H. SCHLACKS, Vice-Prest., Denver & Rio Grande R. R. (Rio Grande Western), Denver, Colo.
- GEO. M. CROCKER, Auditor, Detroit & Mackinac Ry., Detroit, Mich.

*Will issue transportation upon application through the regular channel.

- W. D. GRAY, Auditor, Detroit, Toledo & Ironton Ry. (Ann Arbor R. R.), Toledo, Ohio.
- GEO. NOTMAN, Secretary, El Paso & Southwestern R. R., 99 John St., New York, N. Y.
- M. P. BLAUVELT, Comptroller, Erie R. R., New York, N. Y.
- *H. I. MILLER, President, Evansville & Terre Haute R. R., Chicago, Ill.
- D. B. KEELER, Vice-Prest., Fort Worth & Denver City Ry., Fort Worth, Texas.
- S. F. PARROTT, Vice-Prest., Georgia Southern & Florida Ry., Macon, Ga.
- H. W. WALKER, General Auditor, Grand Trunk System, Montreal, Que.
- R. I. FARRINGTON, 2nd Vice-Prest., Great Northern Ry., St. Paul, Minn.
- J. C. THURMAN, Gen. Auditor, Green Bay & Western R. R., Green Bay, Wis.
- *N. MONSARRAT, President, Hocking Valley Ry., Columbus, Ohio.
- *G. F. HAWKS, Gen. Supt. Houston & Texas Central R. R. (Houston East & West Texas Ry., & Houston & Shreveport R. R.), Houston, Texas.
- C. F. KREBS, Comptroller, Illinois Central R. R., Chicago, Ill.
- D. POTTINGER, Gen. Manager, Intercolonial Ry. of Canada, Moncton, N. B.
- *J. A. EDSON, President, Kansas City Southern Ry., Kansas City, Mo.
- R. M. HUDDLESTON, Auditor, Lake Shore & Michigan Southern Ry., Cleveland, Ohio.
- H. A. ST. JOHN, Auditor, Lake Superior & Ishpeming Ry. (Munising Ry. & Marquette & South Eastern Ry.), Marquette, Mich.
- G. N. WILSON, Gen. Auditor, Lehigh Valley, Philadelphia, Pa.
- *B. M. STARKS, Genl. Manager, Louisville & Nashville R. R., Louisville, Ky.
- GEO. S. HOBBS, Comptroller, Maine Central Ry., Portland, Maine.
- A. W. LEFEBER, Auditor, Midland Valley R. R., Muskogee, I. T.
- *Minneapolis & St. Louis Ry. (Iowa Central.)
- *E. PENNINGTON, Vice-Prest., Minn., St. Paul & Sault Ste. Marie Ry., Minneapolis, Minn.
- W. L. SEELIG, Auditor, Missouri, Kansas & Texas System, St. Louis, Mo.
- S. B. SCHUYLER, Genl. Auditor, Missouri Pacific Ry. (Iron Mountain and Leased, Operated & Independent Lines), St. Louis, Mo.
- J. W. THOMAS, JR., Prest. & Genl. Mgr., Nashville, Chattanooga & St. Louis Ry., Nashville, Tenn.
- LARZ A. JONES, Auditor, New Orleans & Northeastern R. R., New Orleans, La.
- R. A. WHITE, Auditor, New York Central & Hudson River R. R., New York City, N. Y.
- *W. H. CANNIFF, President, New York, Chicago & St. Louis Ry., Cleveland, Ohio.
- †W. A. PATTON, President, New York, Philadelphia & Norfolk R. R., Philadelphia, Pa.

*Will issue transportation upon application through the regular channel.

†Members of families for whom transportation is asked must also reside under same roof.

- W. L. BIRD, Auditor, Norfolk & Southern Ry., Norfolk, Va.
 †N. D. MAHER, Genl. Manager, Norfolk & Western Ry., Roanoke, Va.
 ERASTUS YOUNG, Genl. Auditor, Oregon R. R. & Navigation Co., Omaha, Neb.
 ERASTUS YOUNG, Genl. Auditor, Oregon Short Line R. R., Omaha, Neb.
 †M. RIEBENACK, Comptroller, Pennsylvania Railroad, Philadelphia, Pa.
 †J. W. RENNER, Comptroller, Pennsylvania Lines West of Pittsburgh (P., C., C. & St. L. Ry.), Pittsburgh, Pa.
 GEO. ZIEGLER, Comptroller, Philadelphia & Reading Ry., Philadelphia, Pa.
 E. H. KENNEDY, Auditor, Pittsburgh & Lake Erie R. R., Pittsburgh, Pa.
 H. S. HASTINGS, Aud. & Comptroller, Pittsburgh, Shawmut & Northern R. R., St. Mary's, Penna.
 W. H. WHITE, President, Richmond, Fredericksburg & Potomac R. R. (Washington Southern Ry.), Richmond, Va.
 M. H. CHAMBERLIN, Auditor, Rutland R. R., Rutland, Vt.
 A. DOUGLAS, Vice-Prest. & Genl. Auditor, St. Louis & San Francisco Ry., St. Louis, Mo.
 S. C. JOHNSON, Genl. Auditor, St. Louis Southwestern Ry. System, St. Louis, Mo.
 T. W. ROBY, Comptroller, Seaboard Air Line Ry., Portsmouth, Va.
 A. H. PLANT, Comptroller, Southern Railway, Washington, D. C.
 ERASTUS YOUNG, General Auditor, Southern Pacific Co., Omaha, Neb.
 R. FENBY, Auditor, Texas & Pacific Ry., Dallas, Tex.
 E. N. ARMSTRONG, President, Toledo, Peoria & Western Ry., Peoria, Ill.
 T. P. SHONTS, Prest. & Genl. Mgr., Toledo, St. Louis & Western R. R., Toledo, Ohio.
 ERASTUS YOUNG, Genl. Auditor, Union Pacific R.R., Omaha, Neb.
 †J. W. RENNER, Comptroller, Vandalia Line, Pittsburgh, Pa.
 T. J. TOBIN, Auditor, Wabash R. R., St. Louis, Mo.
 *C. A. WICKERSHAM, Prest. & Genl. Mgr., Western Ry. of Alabama (Atlanta & West Point Ry.), Atlanta, Ga.
 R. L. PORTER, Auditor, Wheeling & Lake Erie R. R., Pittsburgh, Pa.

PULLMAN ACCOMMODATIONS

On presentation of receipts showing fare paid for Pullman accommodations to Atlantic City, passes will be issued by that Company for the return trip, to members who are bona-fide employees of the Railroad Companies or common carriers, and are shown as such on their pay-rolls, and who properly come within the provisions of the Interstate Commerce Law relating to the issuance of passes. Under similar conditions passes will also be issued to members of the family of a member of the Association, provided they are really members of his household and dependent upon him for support.

*Will issue transportation upon application through the regular channel.

†Members of families for whom transportation is asked must also reside under same roof.

The Hotel Men's Association of Atlantic City offer the following schedule of rates to members and their families during the meeting of the Association of American Railway Accounting Officers, viz:

AMERICAN PLAN—RATES BY THE DAY.

9

The following hotels, being also conducted on the European Plan, offer the following rates to members of our Association and their families during the meeting, viz:

EUROPEAN PLAN - RATES BY THE DAY.

HOTELS.	ROOMS WITHOUT PRIVATE BATH.			ROOMS WITH PRIVATE BATH.		
	For One Person.		For Two Persons.		For Two Persons.	
	In Single Room.	In Double Room.	In Double Room.	In Extra Large Room.	In Double Room.	In Extra Large Room.
Berkshire Inn,	\$1.50	\$1.50	\$3.00	\$3.00	\$	\$
Jackson,	1.50	2.00	3.00	4.00	3.50	5.00
Loraine,	1.50	2.00	2.00	2.50	3.00	4.50
Marlborough-Blenheim	2.00, 3.00 and 4.00		4.00, 5.00 and 6.00		6.00, 7.00 and 8.00	
Monticello,	1.00	1.50	2.00	3.00	2.50	4.00
Rudolf,	1.50	2.00	3.00	4.00	5.00	7.00
Shuburne,	1.50	2.00	3.00	4.00	5.00	8.00
Wiltshire,	1.50	2.00	2.00	2.50	3.50	4.00

BADGES.

The Badge of the Association, either the official button or Special Badge, which will be furnished by any member of the Committee of Arrangements, will be required for admittance to the Brighton Casino on the evening of Tuesday, April 23rd, and to the Ball-Room of the Marlborough-Blenheim on the occasion of a complimentary ball to be given on Wednesday evening, April 24th, 1907.

SPECIAL TRIPS.

Special trips by trolleys and steamboats are contemplated, which if arranged for, will be announced in the meeting.

Phila., Pa., Mar. 11, 1907.

A. J. GILLINGHAM, *Chairman*,
G. ZIEGLER, J. A. TAYLOR,
G. N. WILSON, J. M. WATKINS.

ASSOCIATION OF AMERICAN RAILWAY
ACCOUNTING OFFICERS.

AGENDA.¹

EIGHTEENTH ANNUAL MEETING.

THE MEETING WILL CONVENE AT TEN O'CLOCK, WEDNESDAY
MORNING, APRIL 24, 1907.

ORDER OF BUSINESS.

1. CALLING ROLL OF MEMBERS.

(It is requested that each member present will rise and answer the roll when his name is called by the Secretary.)

("A quorum to do business shall consist of not less than the representatives of twenty-five independent roads or systems, but a less number may adjourn from time to time."—*Article X, Constitution.*)

2. READING MINUTES OF LAST MEETING.

(The minutes of the last meeting having been printed and sent to each member, the Chair will entertain a motion:

Whereas, The minutes of the last annual meeting have been printed and sent to each member, therefore,

Resolved, That the reading of the minutes of the last annual meeting shall be dispensed with, and the said minutes as printed are hereby adopted.)

3. PRESIDENT'S ADDRESS.

Mr. A. H. Plant.

4 and 5. RECEPTION OF AND ACTION UPON REPORT OF EXECUTIVE COMMITTEE.²

¹ This Agenda is not intended to be authoritative or official. It is compiled by the Secretary merely with a view to facilitating the orderly dispatch of business at the Convention, and to prevent matters, of which he has knowledge, from being overlooked.

SECRETARY.

² See page 15 of this pamphlet.

6 and 7. RECEPTION OF AND ACTION UPON REPORTS OF STANDING COMMITTEES.

- (a) Standing Freight Committee.¹
- (b) Standing Passenger Committee.²
- (c) Standing Committee on Disbursements.³
- (d) Standing Committee on Car Accounts and Miscellaneous Revenue Accounts.⁴
- (e) Standing Committee on Statistics.⁵
- (f) Standing Committee on Accounts with the Government.⁶

8 and 9. RECEPTION OF AND ACTION ON REPORTS OF SPECIAL COMMITTEES.

- (a) Report of Special Committee to Attend National and State R. R. Commissioners' Conventions.⁷
- (b) Report of Special Committee on "Denver Plan."⁸
- (c) Report of Special Committee on Corporate, Fiscal and General Accounts.⁹
- (d) Any other Special Committees which may have been appointed should make their reports at this juncture.

10. READING OF ADDRESSES.

Address by Mr. D. B. Martin, delegate from the American Association of General Passenger and Ticket Agents.

Address by Mr. H. A. Gray. *Subject*: "The future of the Association."

11. UNFINISHED BUSINESS.

Proposed amendment to Constitution.¹⁰

12. NEW BUSINESS.¹¹

("Resolutions offered for consideration shall always be in writing; and on request of Chairman, or any member the maker of any motion shall reduce the same to writing before it shall be entertained."—*By-Law IV.*)

13. ELECTION OF OFFICERS AND EXECUTIVE COMMITTEE.

Retiring President, A. H. Plant.

Retiring First Vice-President, Frank Nay.

Retiring Second Vice-President, W. J. Hobbs.

Retiring Secretary, C. G. Phillips.

Retiring Members of Executive Committee, H. A. Gray, E. A. Stockton, Jos. W. Cox, Geo. B. Dunbar.

Hold-over Members of the Executive Committee, C. F. Krebs, G. N. Wilson, M. P. Blauvelt. (One vacancy to be filled caused by resignation of F. A. Healy.)

14. FIXING TIME AND LOCATION OF NEXT MEETING.

("The annual meetings of the Association shall be held on the last Wednesday in either the months of April, May, June, July, August or September of each year. The location and time of such meetings shall be determined at the preceding meeting in manner as follows: Each member entitled to vote as aforesaid shall designate his choice by ballot, and the place named by a majority shall be fixed for holding the next meeting.

"Special meetings of the Association shall be called at any time or place by the President, at the request of a majority of the Executive Committee."—*Article X, Constitution.*)

ADJOURNMENT.

¹See page 39 of this pamphlet. ²See page 67 of this pamphlet. ³See page 73 of this pamphlet. ⁴See page 77 of this pamphlet. ⁵See page 79 of this pamphlet. ⁶See page 81 of this pamphlet. ⁷See page 83 of this pamphlet. ⁸See page 85 of this pamphlet. ⁹See page 89 of this pamphlet. ¹⁰See page 92 of this pamphlet. ¹¹See page 105 of this pamphlet.

To Members:

The accompanying Reports of Committees have been filed with the Secretary, and will be presented to the Association at its forthcoming Annual Meeting.

A handwritten signature in cursive script, appearing to read "C. Phillips", with a horizontal line drawn underneath the signature.

Secretary.

CHICAGO, April 23, 1907.

ASSOCIATION OF AMERICAN RAILWAY ACCOUNTING
OFFICERS.

REPORT OF EXECUTIVE COMMITTEE.
1906-1907.

PERSONNEL OF COMMITTEE.

A. H. PLANT, *Chairman*.
C. G. PHILLIPS, *Secretary*.

FRANK NAY.	GEO. B. DUNBAR.
W. J. HOBBS.	C. F. KREBS.
H. A. GRAY.	*F. A. HEALY.
E. A. STOCKTON.	G. N. WILSON.
JOS. W. COXE.	M. P. BLAUVELT.

* Resigned during year.

REPORT OF EXECUTIVE COMMITTEE

TO

NINETEENTH ANNUAL MEETING,

April 24, 1907.

To the Association of American Railway Accounting Officers:

Your committee has held two meetings since the last annual meeting of the Association, namely, at Washington, D.C., December 7, 1906, and March 5th and 6th, 1907, and begs leave to report on the various subjects which have come before it as follows:

First.

SUBJECT : CHANGING TIME AND PLACE OF 1907 ANNUAL MEETING.

At the last annual meeting of the Association the 1907 annual meeting was fixed to occur on the last Wednesday in June, 1907, at Bluff Point, N. Y. (see 21st report page 31).

It was reported to the Executive Committee that it would be necessary for the Association to pass upon the work of the Special Committee on Corporate, Fiscal and General Accounts involving the formulation of accounts and returns under the Hepburn Bill which the Interstate Commerce Commission, it is understood, intend shall be effective as of July 1st, 1907, and that consequently it would be necessary for the Association to hold its annual meeting at least two months earlier than the time fixed at the last annual meeting.

It further appeared that Bluff Point would not be available so early in the season as the last Wednesday in April, 1907, the latest date upon which it would be feasible for the Association to pass upon the question of federal governmental accounts and returns and afford the necessary time for the Interstate Commerce Commission to formulate the same prior to July 1st, 1907.

By unanimous vote the Secretary was directed to issue

a circular to members of the Association making this explanation and submit the matter to a vote by postal card as to whether the time and place of the 1907 annual meeting shall be changed from Bluff Point, N. Y., on the last Wednesday in June to Atlantic City, N. J., the last Wednesday in April, 1907.

This was done and the postal card vote resulted as follows:

For Atlantic City, N. J.	377
For Bluff Point, N. Y.	21
Majority for Atlantic City. . . .	356

Consequently a call was issued by the Secretary to members fixing the 1907 annual meeting for April 24th, 1907, at Atlantic City, N. J.

Second.

SUBJECT: SUPPLEMENT TO SYNOPSIS 1903.

At the last annual meeting the following resolution was adopted by the Association (see 21st report page 28).

"Resolved, That the Secretary prepare and issue a supplement to the Synopsis 1903, bringing same to date, and that he hereafter do this annually."

The Secretary reported to the Committee that he had, with the approval of the President of the Association, not complied with the instructions given in the resolution quoted, because (1) It appeared that such a supplement would cost more than the funds available in the treasury for that purpose, (2) Such a supplement would be almost as voluminous as the Synopsis itself and the corrections and additions, if stated in that way, would be confusing and (3) The probability of fundamental changes in disbursements and other accounts during the current and succeeding year would render both the Synopsis itself and the supplement practically useless and misleading.

The committee adopted the following resolution on the subject:

Resolved, That the Executive Committee hereby approves the action of the Secretary in not complying with the resolution passed at the 1906 annual meeting directing him to pre-

pare and issue a supplement to the Synopsis 1903, and recommends to the Association that the matter of preparing and printing a Synopsis covering the Association's proceedings be deferred until after the 1809 annual meeting.

Third.

SUBJECT: REPORT OF JOINT COMMITTEE OF AMERICAN ASSOCIATION OF GENERAL PASSENGER AND TICKET AGENTS AND THIS ASSOCIATION.

In accordance with the action taken at the 1906 annual meeting (see 21st report pages 71 and 72), the President of this Association appointed the following members a committee to confer with a committee of five of the American Association of General Passenger and Ticket Agents with a view of furthering the mutual interests of the respective Associations, and especially to carefully consider the suggestions advanced in a paper of Mr. A. D. Joslin of this Association, read before the American Association of General Passenger and Ticket Agents at a meeting in the City of Mexico, October 18th, 1905. The committee consisted of

MESSRS. A. D. JOSLIN, *Chairman*.
J. H. SHEARING.
A. HERMANY.
C. B. HAYES.
A. J. GILLINGHAM.

The Committee appointed by the American Association of General Passenger and Ticket Agents consisted of

MESSRS. G. T. BELL, *Chairman*.
C. A. CAIRNS.
O. P. McCARTY.
J. C. HAILE.
D. J. FLANDERS.

A resume of the subjects before and action taken by the joint committee was before the Executive Committee and is hereto attached marked Exhibit A. It is respectfully referred to the Association with the recommendation that this Association keep in touch with

the American Association of General Passenger and Ticket Agents with a view to bring about harmony of action in respect to matters in which both Associations are interested.

Fourth.

SUBJECT: APPOINTMENT OF A REPRESENTATIVE OF THIS ASSOCIATION TO ATTEND THE ANNUAL MEETING OF AMERICAN ASSOCIATION OF GENERAL PASSENGER AND TICKET AGENTS AT ATLANTIC CITY OCTOBER 16TH, 1906.

The American Association of General Passenger and Ticket Agents having invited this Association to accredit a representative to attend its meeting at Atlantic City, October 16th, 1906 (see 21st report pages 73 and 74) and the matter having been referred to this Committee, the Committee approved the appointment by the President of Mr. A. J. Gillingham to attend such meeting of the American Association of General Passenger and Ticket Agents.

Accordingly Mr. A. J. Gillingham did attend such meeting as representing this Association and delivered an address, copy of which is appended hereto marked Exhibit B.

The following resolution is respectfully recommended for adoption by the Association:

Resolved, That the thanks of the Association are extended to Mr. A. J. Gillingham for his paper read before the American Association of General Passenger and Ticket Agents at Atlantic City, October 16, 1906.

Fifth.

SUBJECT: DELEGATE FROM AMERICAN ASSOCIATION OF GENERAL PASSENGER AND TICKET AGENTS TO ATTEND 1907 ANNUAL MEETING OF THIS ASSOCIATION.

The President with the approval of this Committee, having extended to the American Association of General Passenger and Ticket Agents an invitation to have a

representative of that Association attend the 1907 annual meeting of this Association such invitation was accepted by the American Association of General Passenger and Ticket Agents at its meeting held at Atlantic City, N. J., Oct. 16th, 1906 and Mr. D. B. Martin, Manager Passenger Traffic, Baltimore & Ohio R. R. was appointed as such representative.

Sixth.

SUBJECT: APPOINTMENT OF DELEGATE TO REPRESENT THIS ASSOCIATION AT MEETING OF AMERICAN ASSOCIATION OF GENERAL PASSENGER AND TICKET AGENTS AT ATLANTA, GA., OCTOBER 15th, 1907.

The American Association of General Passenger and Ticket Agents having extended an invitation to this Association to appoint a member of this Association as a delegate to attend the meeting of that Association to occur at Atlanta, Ga., October 15th, 1907, presenting a paper on some suitable subject, the Executive Committee respectfully recommends to the Association that the President be authorized to appoint a member of this Association as such delegate.

Seventh.

SUBJECT: RESIGNATION OF MR. F. A. HEALY FROM COMMITTEE.

The following letter was presented to the Committee by the Chairman:

"ATLANTA, GA., NOV. 19, 1906.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:* It is with extreme regret that I hereby tender my resignation as a member of the Executive Committee of

the Association of American Railway Accounting Officers. This, on account of my having connected myself with the Interurban Traction Service.

"I wish to thank the members, through you, for their extreme courtesy shown me during the past ten years of my connection with the Association, and also express my appreciation of their having elected me to the responsible position on the Executive Committee.

"With kindest expression of personal esteem for yourself, sir, I remain,

"Yours very truly,

"F. A. HEALY,
"Auditor."

"P. S. While I will not surrender my official title with the West Point Route until January 1, 1907, I will not be able to attend meeting of the Executive Committee in Washington December 7th, as per notice just received from Secretary."

The following resolution was adopted:

Resolved, That the resignation of Mr. F. A. Healy as a member of this Committee be accepted with regret.

Eighth.

President Plant reported that at the first quarterly meeting of the Special Committee on Corporate, Fiscal and General Accounts, which Committee has in charge the matter of governmental accounts and returns to be formulated by the Interstate Commerce Commission under the Hepburn Bill and by the several State Commissions of the country, held at Washington, D. C., December 5th, 6th and 7th, 1906, it was recognized that to carry to a satisfactory conclusion the work assigned to it, a fund would be necessary to meet the expenses of the Committee for printing and other incidentals, which must of necessity be incurred. That Committee, therefore, unanimously recommended to the Executive Committee of the Association that it raise the sum of \$5,000.00 for the purpose of defraying expenses incurred and to be incurred in its work by assessment on roads represented in the Association, such assessment to be on the basis of the mileage of such roads according to the twenty-first report of the Association.

The Executive Committee unanimously concurred in such recommendation, and while the constitution of the Association prescribes that assessments shall be made upon a per capita membership basis, it decided

that such a basis would be inequitable in this instance and the following resolutions were unanimously adopted: viz.:

(1) *Resolved*, That the sum of \$5,000, to meet expenses incurred and to be incurred by the Association and its committees having in charge the matters of federal governmental accounts and returns under the Hepburn bill, and state governmental accounts and returns required by the several State Commissions, be raised by assessment on railway companies represented in the Association, and that such assessment be made on the basis of the mileage of such roads according to the twenty-first report of the Association.

(2) *Resolved*, That the Secretary is hereby directed to forthwith collect such assessment.

In accordance with such action the Secretary levied and collected such assessment, as will appear by his accounts.

Ninth.

SUBJECT: FREIGHT CLAIMS.

This subject was before the Committee and the following preamble and resolution adopted:

Whereas, The Freight Claim Association at its last meeting, promulgated the following proposed rules, viz.:

"5. A distribution statement showing the amount due from each interested carrier, for rendition as per Section 6, shall be prepared by the settling carrier as soon as apportionment is determined, one copy being provided for each carrier. If one carrier only is interested, the statement and claim papers shall be sent to it; if two or more other carriers are interested the original statement and the claim papers shall be sent to the most distant carrier, and a copy of the statement, which shall show the disposition made of the claim papers to each other interested carrier, except that if the settling carrier be an intermediate carrier, claim papers shall be sent to the last interested carrier in the direction of destination.

"The distribution statement sent an intermediate carrier, when unaccompanied by claim papers, shall be made on a standard blank to be agreed upon, which shall contain a statement of the claim, way-bill reference, point of origin, amount of claim, each carrier's proportion, how arrived at, and such other facts as may be necessary for the understanding of said carriers. (The intermediate carriers may obtain papers from the carrier with whom they are lodged.)

"It is understood that fast freight line organizations handling claims shall be considered as carriers in connection with above clauses.

"6. On or before the 10th of each month (or weekly, by special agreement, if necessary to avoid a large accumulation) the settling carrier shall prepare a statement of amounts due from each debtor carrier, and shall render the statement, with the distribution statements and claims securely attached thereto, to the freight claim official as heretofore provided, and forward by express, postal mail or messenger. Draft may be drawn on or after the 25th of the month for the total of the statement, and shall be paid by the debtor carrier upon presentation.

"7. Any amount so charged in monthly debit statement, if for any reason unsatisfactory to the debited carrier, may be recharged to paying carrier on any monthly debit statement, within one year from date of first charge. If interested lines cannot come to an agreement on such re-charge, the amount shall be carried by the paying carrier and the case referred to the Arbitration Committee for decision. Provided that any amount not so re-charged within one year shall not be subject to re-charge on monthly debit statement without first securing by correspondence authority for the re-charge."*

Resolved, That the Secretary of the Association be instructed to write the Secretary of the Freight Claim Association that this Association can not be bound by any action the Freight Claim Association may take in regard to keeping accounts, drawing for balances or payment of freight claims between carriers.

Tenth.

SUBJECT: ADDRESS AT 19th (1907) ANNUAL MEETING.

Acting under the provision of Section 9 of the By-Laws of the Association the Executive Committee designated, through the President, Mr. H. A. Gray, to deliver an address on the subject "The Future of the Association."

Eleventh.

SUBJECT: INVITATION TO THE INTERSTATE COMMERCE COMMISSION AND MR. H. C. ADAMS IN CHARGE OF STATISTICS AND ACCOUNTS TO ATTEND THE 19th (1907) ANNUAL MEETING.

Following the precedents at the 16th, 17th and 18th annual meetings to which government departments were invited to send representatives, the Executive Committee requested the President to invite the Interstate

* Extract from "Proceedings of a Special Session of the Freight Claim Association held at Cincinnati, O., January 30-31, 1907.

Commerce Commission and Mr. H. C. Adams in charge of Statistics and Accounts to attend the 19th (1907) annual meeting of the Association and acting upon such request the President has extended such invitations.

Twelfth.

SUBJECT: SECRETARY'S ACCOUNTS.

The Committee, acting under the provisions of Article IX of the Constitution that your Committee should "supervise and audit the accounts of officers." appointed as a Committee to audit the Secretary's accounts:

MESSRS. C. F. KREBS, *Chairman*,
FRANK NAY,
M. P. BLAUVELT,

and such Committee will report to the annual meeting.

Thirteenth.

SUBJECT: HONORARY MEMBERS.

The subject of the election of honorary members was before the Committee and after full consideration it respectfully recommends the adoption by the Association of the following resolution on the subject:

Resolved, It is the sense of the Association that hereafter honorary memberships be restricted to members who are retiring from active business life, or members who by reason of eminent services are entitled to especial and distinguished honors.

The Committee also recommends the amendment of the Constitution of the Association to cover these points, and, in order to place the matter in line for formal action, the following amendment to the Constitution is hereby submitted for consideration and action at the next (1908) annual meeting of the Association, viz.: To add to the last paragraph of Article III of the Constitution the following words, to wit:

"Honorary memberships shall be restricted to members of the Association who are retiring or have retired from active business life, or who, by reason of eminent services, are entitled to especial and distinguished honors."

All of which is respectfully submitted, for the Executive Committee,

A. H. PLANT, *Chairman*.

C. G. PHILLIPS, *Secretary*.

EXHIBIT A TO REPORT OF EXECUTIVE COMMITTEE.

To the Executive Committee, Association of American Railway Accounting Officers:

On behalf of your Special Committee appointed to confer with a like committee from the American Association of General Passenger and Ticket Agents, I beg to submit the following resume of subjects and actions had thereon by the two committees in conference at Chicago, January 11 and 12, and New York City, March 4 and 5, 1907.

Respectfully,

A. D. JOSLIN, Chairman.

1. *Collection and Returns of Transport Trains.*

Whereas, Valuable experience and information was presented to the Committee on the subject of collection and returns of transportation on trains tending to show the importance of having this work handled by the Accounting Department; it is

Recommended, That if the Association of American Railway Accounting Officers appoints a representative to attend the next annual meeting of the American Association of General Passenger and Ticket Agents that the address be on that subject.

2. *Adoption of Oval or Round punch in place of "L" Punch, for Limiting Tickets.*

This subject was introduced because of the action of the Western Passenger Association in making it the official punch of that As-

sociation to use in limiting tickets, and after discussion, the following was adopted:

Resolved, That in view of the fact that up to the present time but one of the various Territorial Associations, and not all roads in that Association, have adopted the Oval or Round Punch as a substitute for the "L" punch, this Committee recommends for the sake of uniformity the continued use of the "L" punch for limiting tickets, and further recommends that representation be made to said Association with a view of returning to the exclusive use of the "L" punch.

3. *Wording of Contracts of Tickets Issued at Special Reduced Rates.*

Subject referred to this Committee by the American Association of General Passenger and Ticket Agents, at its meeting held at Atlantic City, October 26, 1906. After due consideration, it was

Resolved, That it is the sense of this Committee that it would be inadvisable to embody in contracts of one way interline tickets a clause, as suggested, reading:

"If limited as to time it indicates that ticket is sold at reduced rate, and will not be accepted, unless used to destination for continuous passage, etc."

for the reason that unlimited rates are no longer generally quoted in published tariffs, and in the absence of such, the limited rate could hardly be considered as a reduction; and it is further understood by this Committee that in contracts of all round-trip reduced fare tickets this, or a similar clause, is now embodied.

4. *Arrangement of Printed Matter on Coupons of Interline Tickets.*

Reference was made to the action taken at the annual meeting of the Association of American Railway Accounting Officers, held at Hot Springs, Va., May 27th and 28th, 1903, as follows:

"The American Association of General Passenger and Ticket Agents was requested to carefully consider the advisability of printing the name of the road over which the coupon of interline tickets is good (together with the Association road number) in bold type, preferably on the first line of the coupon, to attract the first attention of the conductor or gateman to whom the ticket is presented, and that when considering this suggestion, which has already been recommended for adoption by the Central, Western and Trans-Continental Passenger Associations, appropriate action be also taken with a view of securing greater uniformity in the arrangement of the printed matter on coupons of interline tickets."

And it was therefore

Resolved, That this Committee recommend that the name of line over which coupon is valid be printed in bold type at

top of coupon, and that name of issuing line be printed at bottom of coupon, and urge that the Secretary of American Association of General Passenger and Ticket Agents place this subject actively before the various interterritorial Associations.

5. *Uniformity in Prepaid Orders.*

It was the sense of the Committee that uniformity was desirable and a Sub-Committee was appointed to consider the subject in detail and promulgate their report to each member of the Joint Committee for suggestions and further action.

6. *Standard Ticket Contracts and Uniform Interline Tickets.*

In view of the acceptance, without definite action, by the American Association of General Passenger and Ticket Agents at their meeting in Atlantic City, October, 16, 1906, of a report of this Committee containing the following resolution:

“Resolved, That we hereby endorse the revised report dated March 1, 1906, of the Committee on Standard Ticket Contracts, and recommend its endorsement and adoption by the American Association of General Passenger and Ticket Agents, and further recommend that inasmuch as the report deals only with contracts of round trip tickets, a committee be authorized to continue their work so as to include the formation of coupons, and also both contract and coupons of one way tickets.”

The Committee adopted the following resolution:

Resolved, That this Committee recommend that the American Association of General Passenger and Ticket Agents be requested to urge the appointment of a new committee to report on one way contracts, or to urge the present Committee to bring in an early report, and in connection with this recommendation your Committee understand that the term “Formation” occurring in the above resolution refers entirely to the arrangement of type matter on coupons and has no relation to size or other peculiarities of structure.

7. *Uniform Interline Tickets.*

The Committee adopted the following resolution:

*Resolved, That we recommend that a committee composed of representatives of the American Association of General Passenger and Ticket Agents and the Association of American Railway Accounting Officers be appointed to consider the subject of the general adoption by American railways of a uniform interline ticket system, with a view to eventually arriving at *Uniformity*, and the general use of an im-*

proved system, whereby the multiplicity of separate forms required under present conditions may be reduced to a minimum, also pending report of said Committee, individual lines be requested not to adopt any new style of interline tickets without first submitting the same to the said Committee for consideration and recommendation.

8. *Approved General Rules Governing the Division of Interline Passenger Fares.*

The Secretary of the Committee was directed to prepare a compilation showing names of all roads of 500 miles or more in length classified as to mileage, giving the following information:

- 1st. The Department which makes divisions.
 - 2nd. The Department checking foreign reports and to which claims are made for short proportions.
- The result of such compilation was as set forth at the end of this report.

9. *Safety Inks: For Stamping and Writing on Tickets.*

Resolved, That it is the sense of this Committee that in connection with action taken by the American Association of General Passenger and Ticket Agents at their Atlantic City meeting October 16, 1906, on the subject of safety paper, the matter of Safety Ink is of vital importance, and we earnestly recommend its early and serious consideration with a view to definite recommendation being promulgated to individual lines.

10. *Inspection of Ticket Offices.*

Resolved, That it is the sense of this Committee that this question is one which should be dealt with by individual lines.

11. *Unstamped Tickets.*

It is the view of the Committee that failure to stamp tickets should be treated the same as any other dereliction of duty.

12. *Bulletin of Lost or Stolen Tickets.*

Resolved, That this Committee recommend the abolition of the system of bulletining tickets lost by passengers, confining same only to those in which the company is interested, namely, those which may be lost in transit, lost or stolen from stock-room, or agencies, or which may have gotten or may get into circulation in a surreptitious or irregular manner.

13. *Official Numbers of Transportation Lines on Back of Tickets.*

Reference was made to former action of Association of American Railway Accounting Officers and American Association of General Passenger and Ticket Agents, and it was

Resolved, That the recommendation made with reference to numbering tickets on the reverse side to designate the issuing road seems to have been acted on only to a limited extent, and it is the sense of this Committee that if followed out it would be very helpful to the accounting departments.

14. *Improved Style of Dating Stamp.*

It was the opinion that more uniformity should be observed in the size, etc., and that the names of stations and date should be larger than is provided for by dating stamps at present in use.

CLASSIFICATION OF REPLIES TO CIRCULAR LETTER ASKING FOR INFORMATION CONCERNING DE- PARTMENT MAKING DIVISIONS, CHECK- ING FOREIGN REPORTS, ETC.

ROADS FOR WHICH THE ACCOUNTING DEPARTMENT MAKES DIVISIONS, CHECKS FOREIGN REPORTS, AND CONDUCTS CORRESPONDENCE REGARDING CLAIMS:

(Over 1000 Miles Each.)	Miles.
Atchison, Topeka & Santa Fe (including Coast Lines)	6,908
Baltimore & Ohio	3,464
Boston & Maine	2,418
Chicago, St. Paul, Minneapolis & Omaha.	1,712
Chicago & North-Western.	7,454
Chicago, Milwaukee & St. Paul	7,110
Chicago, Burlington & Quincy (including B. & M. R.)	8,824
Chicago Great Western.	1,476
Canadian Pacific	9,055
Canadian Northern.	2,580
Colorado & Southern.	1,075
Denver & Rio Grande (including Rio Grande Western). . . .	2,532
Grand Trunk	4,642
Great Northern	6,501
Gulf, Colorado & Santa Fe.	1,473
Houston & Texas Central, and Associated Roads.	1,017
Illinois Central (including Y. & M. V.)	5,699
Lake Shore & Michigan Southern	1,520
Michigan Central.	1,745
Minneapolis, St. Paul & Sault Ste. Marie	2,234
Minneapolis & St. Louis (including Iowa Central)	1,358
New York, New Haven & Hartford	2,061
Northern Pacific	5,437
Oregon Short Line	1,440
Oregon Railroad & Navigation Co. (R. R. only).	1,259
Rock Island Lines	7,801
Southern Pacific.	6,052
San Pedro, Los Angeles & Salt Lake.	1,045
St. Louis & San Francisco.	4,500
Union Pacific.	2,955
Wabash	2,514

Total, 30 roads, over 1,000 miles each 115,861

(Over 500 Miles and Less than 1,000 Miles Each.)

Chicago, Indianapolis & Louisville	591
Duluth, South Shore & Atlantic	576
Delaware & Hudson	781
Delaware, Lackawanna & Western	950
Maine Central	964
Wisconsin Central	977

Total, 6 Roads, less than 1,000 miles each. 4,839

Total number of roads over 500 miles in length 36; aggregate mileage 120,700 miles.

ROADS FOR WHICH THE PASSENGER TRAFFIC DEPARTMENT MAKES
DIVISIONS, CHECKS FOREIGN REPORTS AND CONDUCTS
CORRESPONDENCE REGARDING CLAIMS.

(Over 1,000 Miles Each.)

	<i>Miles.</i>
Atlantic Coast Lines	4,327
Central of Georgia	1,890
Chesapeake & Ohio	1,830
Cincinnati, Hamilton & Dayton, and Associated Roads	3,483
Erie	2,553
International & Great Northern	1,160
Louisville & Nashville	4,298
Lehigh Valley	1,445
Missouri, Kansas & Texas System	3,073
Mexican Central	3,203
Nashville, Chattanooga & St. Louis	1,230
Pennsylvania Railroad Lines east of Pittsburg	7,137
Pennsylvania Lines west of Pittsburg	2,840
Philadelphia & Reading	1,455
Seaboard Air Line	2,611
St. Louis Southwestern System	1,452
Texas & Pacific	1,848

Total, 17 Roads, over 1,000 miles each 45,835

(Over 500 Miles and Less than 1,000 Miles Each.)

	<i>Miles.</i>
Buffalo, Rochester & Pittsburg	568
Chicago & Eastern Illinois	947
Cincinnati, New Orleans & Texas Pacific (including Alabama Great Southern)	626
Florida East Coast Railway	507
Grand Rapids & Indiana	582
Kansas City Southern	857
New York, Chicago & St. Louis	523
Lake Erie & Western	882
New Orleans & Northwestern, and Associated Roads	509
San Antonio & Aransas Pass	724

Total, 10 roads, over 500 and less than 1,000 miles
each 6,705

Total number of roads over 500 miles in length 27; aggregate mileage 52,540.

Miscellaneous.

Road.	Mile- age.	Dept. making divisions.	Dept. re- ceiving claims.	Dept checking Foreign Reports.	Dept. making claims.
B. & O. S. W.	991	Traffic	Traffic	Accounting	Accounting
C. R. R. of N. J.	648	Traffic	Traffic	Accounting	Accounting
C. & A.	970	Accounting	Accounting	Traffic	Traffic
C. C. C. & St. L. and associated Roads.	2,538	Traffic	Traffic	Accounting	Accounting
Inter-oceanic of Mexico.	736	Traffic	Accounting	Accounting	Accounting
Mexican Inter- national.	911	Traffic	Traffic	Accounting	Accounting
Nat'l R. R. of Mexico.	1,730	Traffic	Accounting	Accounting	Accounting
N. Y. O. & W.	546	Traffic	Traffic	Accounting	Accounting
N. Y. C. & H. R.	3,443	Traffic	Accounting	Accounting	Accounting
Southern.	7,552	Traffic	Traffic	Accounting	Accounting
Vandalia.	807	Traffic	Traffic	Accounting	Traffic
	<u>20,872</u>				

Total 11 Roads. 20,872 miles.

Following Roads failed to reply to letters of inquiry:

	<i>Miles.</i>
- Central Vermont.	586
El Paso & Southwestern	815
Intercolonial.	1,449
Mobile & Ohio.	926
Missouri Pacific.	6,340
Norfolk & Western.	1,862
Ohio Central.	600
Reed Newfoundland Co.	714
Western Maryland.	536
Total, 9 Roads.	<u>13,828</u>

Summary.

		<i>Mileage.</i>
Total number roads addressed.	83 or 100%	207,940 or 100%
Divisions made by Accounting Department.	37 or 45%	121,670 or 58%
Divisions made by Traffic De- partment.	37 or 45%	72,442 or 35%
Foreign Reports checked by Ac- counting Department.	46 or 56%	140,602 or 68%
Foreign Reports checked by Traffic Department.	28 or 34%	53,510 or 25%
Roads which failed to reply.	9 or 10%	13,828 or 7%

EXHIBIT B, TO REPORT OF EXECUTIVE COMMITTEE.

ADDRESS

OF

MR. A. J. GILLINGHAM,

AUDITOR OF PASSENGER RECEIPTS, PENNSYLVANIA RAILROAD
COMPANY.

(Member of Association of American Railway Accounting Officers.)

DELIVERED BEFORE

AMERICAN ASSOCIATION OF GENERAL PASSENGER AND TICKET
AGENTS.

At its Fifty-first Annual Meeting, Held in Atlantic City, N. J.,
October 16, 1906.

Mr. President and Members of the Association:

In response to the invitation extended by your organization, the Association of American Railway Accounting Officers selected me to represent its membership at this meeting. While fully appreciating the honor conferred by this appointment, no less gratification is derived from also being enabled to extend to you assurances of the great pleasure experienced in having the opportunity of addressing an organization comprising the ablest representatives of the passenger traffic branch of the American railway service who have succeeded in making their Association one of the most potent educational factors identified with the promotion of twentieth century transportation development.

A brief recital of the beginnings of our respective organizations may prove interesting, and at all events, will serve to refresh recollections. The American Association of General Passenger and Ticket Agents was, as you are aware, organized during ante-bellum days, the year 1855 having marked its advent, and only a little over a year since you celebrated in appropriate manner the golden jubilee of your continuous years of organized activity. The Association of American Railway Accounting Officers is not yet out of its teens, having been formally instituted in 1888.

Both bodies grew from exigencies confronted at or about the time of their creation. The Accounting Officers organized at about the period in which the work of the Interstate Commerce Commission, in connection with the regulation of railway affairs, was inaugurated, when there was felt necessity for joint action by the railroads with the view of adopting, if possible, some uniform accounting methods which would provide for systematic and intelligible reporting of statistics and other data required by the Commission in the discharge of its functions. All who have read the provisions of the

recently operative railway rate bill, known as "The Hepburn Act," will readily concede that the demand for uniformity in railway accounting has materially increased now that the Interstate Commerce Commission, under enlarged scope and powers, occupies a distinct vantage point enabling it, at its discretion, to both dictate and formulate accounting procedure for railway observance, instead of, as under the old law, finding it politic to accept such reports as carriers may have found it advisable to render.

Throughout its life each Association has been instrumental in bringing about many important reforms in its own field, but there remain many undisposed of things in which both have a common interest, and an interchange of representation at Association meetings should and undoubtedly will awaken a tendency towards practical co-operation in establishing uniformity in dealing with matters related to and affecting the conduct of the branches of the railway service from which is recruited our respective membership.

A paper read by the representative of the Association of American Railway Accounting Officers at your meeting held in the City of Mexico, on October 18, 1905, has already resulted profitably, and will, no doubt, prove still more advantageous. This was evidently recognized by your Association when it authorized the appointment of a committee to confer with a like committee to be named by the Accounting Officers to act in conjunction on the subjects presented in that paper.

Since your last annual convention this joint committee has had one meeting, which was held in the City of New York, on July 11, 1906. It may not be amiss for me as a member of that committee, and notwithstanding the fact that its report will be offered for consideration at this meeting of your Association, to predict that much that is desirable to both Associations will be accomplished if the committee is continued for further discussion of the subjects now assigned for its investigation and report.

Each Association has been striving to establish harmonious and uniform action along its own lines, and it seems rather singular that long before this time effort has not been directed toward securing joint action in the same channels. It is true an attempt in that direction was at one time made, and it is hoped that the present effort may be longer continued and may meet with the success that will surely come if the project is pursued with the proper determination.

A committee of three, of which I was a member, was delegated by the Accounting Officers to attend your meeting held in the City of Denver, in September, 1890, for the purpose of enlisting co-operation in certain matters by your Association which properly came within its scope, but in which also the railroad Accounting Departments in general were deeply interested. Several of the questions then raised were subsequently worked up to more or less satisfactory conclusions. One of them, however, may be said to have died an untimely death. With your permission, I shall on this occasion endeavor to bring about its resurrection and have it invested with enduring characteristics. Reference is now made to the proposed plan of placing official numbers, representing roads, on the face and back of ticket coupons; that on the face to represent the number of the line over which the coupon was to be honored for passage, and the one on the back to represent the line by which the coupon was issued.

At the meeting of your Association referred to, there was appointed a committee to confer with a similar committee of the Accounting Officers on the subject, and this joint committee held a conference thereon in New York City, on December 18, 1890, the result of which is given in full in the proceedings of your Chicago meeting of February 17, 1891, at which meeting your Association concurred in and adopted the several conclusions reached by the joint committee, and these will be only briefly touched upon at this time, viz.:

1. That the Editor of the Official Railway Guide be requested to assign in the issue of the Guide a designating number to each railway and transportation line in the United States, Canada, and Mexico, and to show the initials of each company with its number.

2. That it was the consensus of opinion that the use of a number on the back of each coupon of through tickets, to designate the issuing road, would be of great value to and would save time and expense in accounting departments.

3. A sample of a through ticket with face and back prepared for illustration of the committee suggestions was submitted, with the recommendation that all lines promptly adopt the idea.

NOTE.—Sample ticket will be found in Sixth Report, page 102.

During your meeting held at Old Point Comfort, on September 15, 1891, a vote by roads was taken on the subject, and your Chairman announced that the result of the ballot showed that a large majority of the members in attendance had agreed to adopt for their roads the plan involved. No further action appears to have been taken officially up to the holding of your Mexican convention, in October, 1905, when the Editor of the Official Railway Guide was requested to continue the publication of the list of designating numbers.

The safeguarding of the revenue always strongly appeals to the accounting official, and a constant menace to proper revenue collecting is engendered, in many instances, by the printing in an indistinct manner or in small type, the names of the roads over which the coupons of interline tickets are to be presented for transportation. This practice should be eliminated, or at least minimized. Take, for example, coupons embracing reading between common points like Chicago and St. Louis, where two or more roads are competing for business. It frequently happens that a conductor honors the coupon reading over a line other than his own without discovering the error, and, under prevailing usage, the road by which the ticket was issued will refuse to divert the accrued revenue to the road by which the coupon was honored without first securing the consent for such diversion from the road over which the coupon actually reads and by which it should properly have been honored, which consent is not often granted without a "quid pro quo." Now, on the other hand, if this coupon carried the official number on its face, in conspicuous type, errors of the nature just described would be largely obviated, for the reason that the conductor, who would only need to be furnished with the number assigned to his road, would more quickly detect a mistake in a number than in the reading on a ticket.

The following roads, sixteen in number, have come to my notice

as having adopted the system of numbering ticket coupons, and they represent an aggregate of 25,000 miles, or a substantial percentage of the total mileage represented by your Association:

ROAD.	MILEAGE.
Atchison, Topeka & Santa Fe (Coast Lines).....	1,851
Buffalo, Rochester & Pittsburgh.....	538
Chautauqua Steamboat Company	23
Chicago & Alton	970
Canadian Pacific	9,004
Duluth, South Shore & Atlantic	586
Florida East Coast	503
Grand Rapids & Indiana	582
Great Northern	5,230
Hocking Valley	347
Jamestown, Chautauqua & Lake Erie	42
Michigan Central	1,745
Pere Marquette	2,398
Richmond, Fredericksburg & Potomac	88
San Antonio & Aransas Pass	724
Toronto, Hamilton & Buffalo	92
Total	24,723

The subject of lost and stolen tickets is also a matter that I think might be brought to your attention for consideration and action. Generally speaking, the Passenger Department, under the immediate charge of a Passenger Traffic Manager or a General Passenger Agent, formulates and shapes the policy to be pursued in dealing with the traveling public, but the authority for the promulgation of orders relative to this subject is in some cases vested in that department and in others in the Accounting Department, according to the organization obtaining with the different roads. In the road with which I am connected, the issuing of notices to conductors regarding lost and stolen tickets is in the hands of the Auditor of Passenger Receipts, but, nevertheless, the policy of the Passenger Department is adhered to.

Personally, I am of the opinion that the overloading of conductors with these outlaw notices often proves highly detrimental to the best interests of the service, in that they are seriously hampered in the discharge of their other duties. It is my view of the matter that the outlawing of a ticket, except when stolen from a ticket office, or necessity therefor arises in order to extend other protection to the interests of the company, is a mistake. A passenger should neither demand nor expect such procedure, nor should the company any more compel its conductors to look out for tickets lost by passengers than a passenger losing a five dollar bill should demand or expect the National Government to reimburse him for such loss. As a rule, due credit is not given the company when the tickets are not found, and failure to find them also commonly results in unjust and harsh criticism.

The lists of bulletined tickets have grown to such an extent as to make it utterly impossible for conductors to keep in mind even a small percentage of such tickets. This being so, it will not be difficult to understand that it is really useless to issue notices or instructions to conductors the requirements of which past and current

experiences show to be beyond the range of observance. On most of the Eastern roads, where stations are located at short distances from each other, with heavy commutation traffic to and from suburban territory, the conductor finds it difficult to do justice to the legitimate collection of tickets and fares, keep required records of travel, etc., etc. It will, therefore, be apparent that the protection and benefits originally anticipated from the use of a bulletin list of lost and stolen tickets, belonging to passengers, do not appear to have been realized, and, consequently, there does not seem to be warrant for a continuance of the practice. It may be remarked in this connection, that while some of the traveling public show appreciation of efforts made by the roads to protect them in case of loss, destruction or theft of tickets, the constantly increasing number of applications for such protection suggests the idea that the methods of adjustment pursued by the companies have a tendency to make passengers less careful about the safety of their tickets.

Very often the more inconsiderate take exception to the terms of agreement under which bulletin notices are issued, which deprive the tickets affected of transportation value, while a few, regardless of such agreement, attempt to use their outlawed tickets after recovery.

Several of the forms of mileage tickets contain a clause which may be quoted with advantage in this connection, viz.:

"This ticket, if lost, mislaid, or stolen, will not be replaced, nor will any refund be made on such account, neither will notification of its loss be given to conductors."

A few of the roads have a similar clause in some of their forms of commutation tickets, and the list of these roads is gradually growing. I would, however, respectfully submit for your consideration the advisability of your Association defining a uniform policy tending towards the abolition of the system of bulletining tickets lost by passengers and confining same only to those in which the company is interested, that is, those which may be lost in transit, lost or stolen from stock-rooms or agencies, or which have gotten or may get into circulation in a surreptitious or irregular manner.

Timely and judicious co-operation between our Associations, as the representatives of the best interests of the two departments intimately interested in these matters, cannot help proving productive of measures which in their operation will afford an adequate and desirable remedy.

Permit me in conclusion, gentlemen, to express the hope that I have neither trespassed upon nor consumed too much of your valuable time, and to thank you for attention given and courtesies extended.



REPORT OF STANDING COMMITTEE ON FREIGHT
ACCOUNTS.

1906-1907.

PERSONNEL OF COMMITTEE.

J. F. SHEPHERD, *Chairman.*

R. S. DOUSMAN, *Secretary.*

JEFFERSON JUSTICE.

W. H. BURNS.

BERTRAM YOUNG.

THOS. EEDSON.

W. Q. MORCOM.

J. M. WATKINS.

J. O. CLIFFORD.

R. E. KIMBELL.

W. J. HEALY.

W. D. BEYMER.

R. E. BERGER.

J. D. NETTLESHIP.

WM. RICHARDS.

REPORT OF STANDING COMMITTEE ON FREIGHT ACCOUNTS

TO
THE ASSOCIATION OF AMERICAN RAILWAY ACCOUNTING
OFFICERS

AT
ANNUAL MEETING, April 24th, 1907.

Mr. President and Gentlemen:

Your Committee has held three meetings since the last Annual Meeting of the Association, first, in Chicago, Ill., on October 17th and 18th, 1906, second, in Philadelphia, Pa., December 12th and 13th, 1906, and third in New Orleans, La., on February 19th and 20th, 1907.

At the Chicago meeting there were

PRESENT:

R. E. BERGER.
W. D. BEYMER.
W. H. BURNS.
J. O. CLIFFORD.
R. S. DOUSMAN.

W. J. HEALY.
R. E. KIMBELL.
J. D. NETTLESHIP.
WM. RICHARDS.
J. F. SHEPHERD.

BERTRAM YOUNG.

ABSENT:

THOS. EEDSON.
JEFFERSON JUSTICE.

W. Q. MORCOM.
J. M. WATKINS.

At the Philadelphia meeting there were

PRESENT:

R. E. BERGER.
W. H. BURNS.
J. O. CLIFFORD.
R. S. DOUSMAN.
THOS. EEDSON.

W. J. HEALY.
JEFFERSON JUSTICE.
R. E. KIMBELL.
J. F. SHEPHERD.
J. M. WATKINS.

BERTRAM YOUNG.

ABSENT:

W. D. BEYMER.
W. Q. MORCOM.

J. D. NETTLESHIP.
WM. RICHARDS.

At the New Orleans meeting there were

PRESENT:

W. H. BURNS.
(Rep. by C. G. Weaver).
W. D. BEYMER.
J. O. CLIFFORD.
R. S. DOUSMAN.

W. J. HEALY.
(Rep. by E. L. Mooney).
R. E. KIMBELL.
J. F. SHEPHERD.
J. M. WATKINS.

BERTRAM YOUNG.

ABSENT:

R. E. BERGER.
THOS. EEDSON.
JEFFERSON JUSTICE

W. Q. MORCOM.
J. D. NETTLESHIP.
WM. RICHARDS.

The recommendations of the Committee with respect to the various subjects referred to it are herewith submitted for consideration.

First.

PREFIXES TO WAY-BILL NUMBERS.

The Standing Committee on Freight Accounts has considered corrections in and additions to assignment of prefixes for roads, and respectfully submits the following:

Additions.

Prefix.	Road.
A. S. N.	—Arizona Southern Railroad.
A. S. E.	—Arizona Southeastern Railroad.
G. G.	—Georgia Railroad.
H. I. N.	—Holton Interurban Railway.
L. O. W.	—Louisville & Wadley Railway.
N. V.	—Nevada Northern Railway.
W. S. S.	—Wadley Southern Railway.

Cancellations.

G.	—Georgia Railroad.
S. T.	—Stillmore Air Line Railway.
V. W.	—Wadley & Mt. Vernon Railroad.

Second.

INTERLINE CARD WAY-BILLS.

Referred to the Standing Committee on Freight Accounts by action of the Association at its Annual Meeting in Bluff Point, New York, June 27th, 28th and 29th, 1906. See pages 130 and 131, Twenty-first Report, for previous action on this subject.

The following communications on the subject were received by the Committee:

“ST. LOUIS, MO., September 3, 1906.

“MR. A. H. PLANT,

“President, Ass’n of American Ry. Accounting Officers,
“Washington, D. C.

“*Dear Sir:*—Suggestions looking to the use of an Interline Card way-bill to accompany loaded cars moving on authorized interline billing have reached us from different sources; and this is to ask that the subject, which I understand is also being considered by the Association of Transportation and Car Accounting Officers, as well as the American Railway Association, be referred to the Standing Committee on Freight Accounts for consideration and report at the next annual meeting.

"The Association has adopted a Card Way-bill, Form 111, which may be found on page 168 of the Synopsis 1903, but it is not suitable for the required purpose.

"I would suggest that if the Standing Committee on Freight Accounts recommend the use of such a card way-bill, that a standard form be incorporated in their report, together with samples of such other blanks as may be deemed necessary to conserve the carrier's revenue interests.

"Yours truly,

"(Signed) W. Q. MORCOM."

"CHICAGO, ILL., Sept. 15, 1906.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"My Dear Sir:—The question of interline card way-bills is before the Standing Committee on Freight Accounts for consideration. It came over to the new Committee, as per resolution on page 131, Annual Report. Mr. Morcom of the Missouri Pacific Railway Co. has also addressed a letter on the subject.

"In this connection, I beg to advise that the Association of Transportation and Car Accounting Officers at a meeting in Denver, Colo., May, 1906, adopted the following resolution:

"Whereas, It is deemed desirable to provide a uniform card way-bill for interline and local use, which embodies such features as are deemed essential by the Accounting Department, and in addition thereto shall embrace such features as will enable the roads via which a car is routed to move it promptly from point of origin to destination; therefore, be it

"Resolved, That this Association recommend the use of a card way-bill for interline traffic, and be it further

"Resolved, That card way-bill for both interline and local use, Form CS 2, dated March 30, 1906, be presented by this Association as embracing these several features, and be it further

"Resolved, That in view of the urgent necessity for such a document, a copy of these resolutions and card way-bill be forwarded to the American Railway Association for their consideration.

"The member of the Association of Transportation and Car Accounting Officers who introduced the above resolution stated that the Association of American Railway Accounting Officers had agreed to the form of interline way-bill proposed by the Car Accountants. This statement was based on the report of the Sub-committee of the Standing Committee on Freight Accounts. The Sub-committee made two reports, i. e., a majority report and a minority report, but in neither one of them was the form of way-bill prepared by the Car Accountants approved, and the Committee as a whole did not adopt or approve either report; therefore, the Association has not approved the form of card way-bill recommended by

the Association of Transportation and Car Accounting Officers, and as I understand, such way-bill does not provide for accounting purposes.

"Under the circumstances, would it not be proper for you to advise the American Railway Association that our Association has not taken action in the matter, and that we feel the Accounting Department should be considered in the adoption of a form of interline card way-bills.

"I respectfully refer the matter for your information, consideration and such action as in your judgment may be proper.

"Yours truly,

"(Signed) J. F. SHEPHERD."

"WASHINGTON, D. C., Sept. 17, 1906.

"MR. C. G. PHILLIPS,

"Secretary, 143 Dearborn Street,

"Chicago, Ill.

"*Dear Sir:*—Please note letter from Mr. J. F. Shepherd, Chairman Standing Committee on Freight Accounts, regarding the adoption of a standard card way-bill.

"Will you please submit the matter to Secretary Allen of the American Railway Association, asking what action that Association has taken in the matter, and requesting that inasmuch as the card way-bill is an important accounting factor and is likely to become more so under the provisions of the Hepburn Act, no action be taken by the American Railway Association looking to its adoption until this Association has an opportunity of reviewing it.

"Yours very truly,

"(Signed) A. H. PLANT,

"President."

"CHICAGO, Sept. 19, 1906.

"MR. W. F. ALLEN,

"Secretary American Railway Association,

"24 Park Place,

"New York, N. Y.

"*Dear Sir:*—I understand that the matter of a form of card way-bill is before your Association but in what way I am not advised.

"The formulation and adoption of a standard card way-bill is also before this Association, and under the circumstances I would respectfully ask that you advise me of the status of the matter with your Association.

"The general subject of railway accounting and methods under the Hepburn Act, which recently went into operation, is also before this Association, and is at this time the subject of conference between the Interstate Commerce Commission, through its official representative, Mr. H. C. Adams, in charge of statistics and accounts, and a special committee of this Association appointed for that purpose. Inasmuch as the card way-bill is an important accounting factor and is likely to become more so under the provision of the Hepburn Act,

and is within the scope of the conference indicated, I would respectfully suggest, that in order to avoid confusion, the American Railway Association take no action looking to the adoption of a card way-bill until this Association has had an opportunity of considering the same.

"Yours truly,
 "(Signed) C. G. PHILLIPS,
 "Secretary."

"CHICAGO, Oct. 5, 1906.

"MR. J. F. SHEPHERD,

"Chairman, Standing Committee on Freight Accounts,
 "Chicago, Ill.

"My Dear Sir:—I am this morning in receipt of a letter from Mr. W. F. Allen, Secretary, American Railway Association in response to mine of Sept. 19th, as follows:

"Your letter of September 19th, respecting uniform card way-bill was presented to the Committee on Car Service of this Association at its recent meeting.

"The Committee has requested me to state that it has not as yet taken any action in the matter, and will not do so until it hears further from your Association."

"Yours truly,
 "(Signed) C. G. PHILLIPS,
 "Secretary."

The following is respectfully submitted:

Whereas, The Association of Transportation and Car Accounting Officers has recommended the use of interline card way-bills for moving freight from point of origin to destination, stating that in their judgment this will facilitate the handling of cars, eliminate delays and congestion at junctions and terminal stations, and

Whereas, That Association has prepared a form of card way-bill to be used in this connection, and has submitted the same to the American Railway Association, and

Whereas, The American Railway Association has, through a letter from its Secretary to the Secretary of this Association, referred the subject of interline card way-bills to this Association for its recommendations, with the information that nothing would be done looking toward the adoption of a form, pending action by this Association, and

Whereas, (a) While it is the desire of this Association to co-operate with the Association of Transportation and Car Accounting Officers and the American Railway Association, it is deemed proper at this time, to call attention to the additional expense that will result from the general adoption of interline card way-bills in connection with the handling of freight now moved on interline way-bills. Among the items which will tend to increase the cost the following may be mentioned:

(b) The expense and labor incident to making interline card way-bills will very closely approximate that of making

ONS.

emptly forwarded, in accordance.

-bill, this interline card way-bill, this interline card way-destination, unless otherwise ason therefor must be stated routing or destination is t, the interline card way-bill

erline card way-bill must be ginal information. Station be noted under the head of e person making the change. ascertained at point of shipped in space provided for that

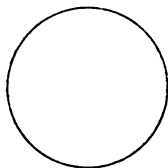
eon must be transferred to at the destination or at the

ist be written either with ink ess copy taken by the issuing

d for moving live stock, the ut to feed and rest and of ad of "Remarks." used only when specifically

**WAY-BILL FROM CONNECTING LINE
ONSECUTIVE ORDER, THE NAME
THE WAY-BILL IS RECEIVED.**

AGENT AT DESTINATION WILL STAMP



HEREIN THE DATE RECEIVED.

3.

forwarding road will immediately proceed to establish delivery of the freight; failing to do so within sixty (60) days from date of request, adjustment shall be made through claim, in accordance with the rules of the Freight Claim Association, it being understood that interested lines may mutually agree to waive the minimum adopted on this class of claims.

(d) When there are two or more roads at destination, the agent who is short a less than carload consignment, or part consignment, shall advise the agents of the roads via which the freight may have traveled, of such shortage, giving full description of the freight.

Agents receiving such notices shall at once carefully examine their warehouses and records and promptly advise the agent issuing the notice of their findings.

When the freight is over, it shall be immediately delivered without charges to the road issuing the notice.

(e) When the agents of other roads are unable to locate the shipment, the agent holding the way-bill shall report it per Section (c). And further, be it

(2) *Resolved* (f), That the following plan of tracing for improperly reported and unreported interline way-bills shall become effective July 1, 1907:

Way-Bills Improperly Reported.

(g) The forwarding road, having completed check of the abstracts of the receiving road, shall render a statement of way-bills accounted for by the receiving road but not located by the forwarding road.

(h) When the receiving road finds that way-bills have been reported in error, it shall indicate on the statement, the month's correction account in which adjustment will be made and return the statement, with complete copies of all other way-bills included thereon which were correctly reported.

Way-Bills Unreported.

(i) When tracing for unreported way-bills, a separate tracer for each way-bill, with complete copy attached, shall be sent to the receiving road. The tracer blank shall be provided with a detachable stub, which shall be receipted and returned to the issuing road. The form of tracer submitted herewith (Accountants' Association Standard Form No. 144) is recommended for use in tracing for unreported interline way-bills.

(j) When the freight is at destination, the tracer must be returned to the issuing road, showing thereon the month's account in which the way-bill will be reported.

(k) When both the freight and original way-bill are short at destination, the tracer, with all papers attached, must be promptly returned to the issuing road with advice to that effect, and no report made of the way-bill. In case the destination station is a junction with other roads, agent shall proceed in accordance with Section (d) before returning the papers.

УЧЕБНОЕ ПОСОБИЕ

at midnight on Jan 11. See *Journal of the Royal Society of Medicine* 1911, 4, 11.

1906 Referred to the Standing Committee on Freight Accounts by Mr. C. G. Phillips, Secretary, under date of September 1st, as directed by the Special Committee on Corporate, Fiscal and General Accounts at a meeting held on August 16th, 1906.

Mr. Toombs' letter is as follows:

MILWAUKEE, WIS., August 4, 1906.

"MR. A. H. PLANT,

"President, Ass'n American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:*—I would like to bring before the members of the Committee on Corporate, General and Fiscal Accounts, or if in your judgment some other committee would have more immediate jurisdiction, the old question of a 'forwarded' or 'received' basis for settling interline freight accounts.

"Twenty odd years ago, when this question was hotly contested and victory achieved by the advocates of the 'received' basis, I did what little I could in championing the victorious side; and I think I have been in constant controversy with our management ever since. Going back to the motives which prompted my choice, I am free to admit, that convenience and economy in the accounting department alone were the paramount considerations. Is it not a fact, however, that conditions of railway operation to-day have completely transformed old time methods? The scrutiny which is now given by railroad managers, to the current daily movement of traffic, was practically unthought of in the days when the 'received' basis was adopted. To-day the managing officer knows each morning the character of all lading of the previous day, closely approximating what its movement will be, and controlling train service, which appreciably affects operating expenses, to the traffic necessities of the day. frequently, however, to be met at the end of the month, with from \$50,000 to \$100,000.00 of traffic in the accounts for which he supposed he had made full provision during the previous month, and lacking in equal amount of revenue on traffic, which he supposed he had fully provided for in the current month. While it may be true that the earnings may not be materially affected, the manager's calculations are constantly being upset by the lack of uniformity in the figures finally turned in to him by the auditor, and the facts as he knew them to exist in the transportation department during the same period. Again, in cases of congestion or blockade on neighboring lines: The operating official may have performed herculean labors in keeping his own line free to the movement of traffic, only to find at the end of the month, that blockades on the lines of his less fortunate neighbors have from the standpoint of the auditor's figures made his exceptional labors worse than useless, and as he has unquestionably increased his operating expenses, the revenues as finally made up do not justify him. The line which I represent is largely a producing line, and our markets on foreign

lines, with perhaps an exceptionally large proportion billed through to destination, resulting in a variation in the 'in transit' account frequently to the extent of from \$40,000 to \$50,000 per month, equivalent to a considerable percentage of a month's earnings; but if the facts were known I doubt if our position is particularly exceptional. Again, statistical tonnage data is more readily compiled from forwarding records than received, but if revenues on received basis are used on ton mile computations, in transit adjustments must be made to avoid misleading conclusions.

"In view of these conditions, is the time not opportune for the auditors to change their point of view, reducing to some extent the value of the factors of expediency and economy in their own department, and give somewhat greater consideration to the general efficiency of operation?"

"Yours truly,

"(Signed) R. TOOMBS,

"Comptroller and Auditor.

"P. S.—To accentuate the statement of daily supervision of traffic, beg to enclose blank in use on this line, which affords the basis for the daily observations and calculations of the operating, traffic and executive officers, presumably differing from other lines' method only in respect to local conditions."

The following is respectfully submitted:

Whereas, The Association Plan of Audit Office Interline Freight Settlements on the received basis has been in effect for many years and proven generally satisfactory, therefore, be it

Resolved, That this Association deems it inexpedient to make any change at this time.

Sixth.

DISPOSITION OF OVER-CHARGES IN "ADVANCES" BELOW THE FREIGHT CLAIM ASSOCIATION MINIMUM.

Submitted by Mr. S. C. Johnson, General Auditor, St. Louis Southwestern Railway Company, and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Johnson's letter is as follows:

"ST. LOUIS, MO., Sept. 11, 1906.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"Dear Sir:—On page 125 of the Twenty-first Report of the Association, a recommendation is made concerning the question of disposition of overcharges in 'Advances' when less than the claim minimum of \$1.00. The resolution which was adopted, is as follows:

"*Resolved*, It is the sense of this Association that all overcharges or undercharges in 'Advances' should be disposed of by the issuance of correction notices to be settled through junction points, subject to the Association minimum of 25 cents or less.'

"In my letter dated September 27, 1905, addressed to President Clifford, I made the following inquiries:

"When an overcharge in 'Advances' exists, (1) should the 'Freight' column of the way-bill be corrected by deducting therefrom the amount of the overcharge in 'Advances' thereby prorating the overcharge between the lines in the route of the way-bill on which the correction is made, or (2) should the delivering line relieve its agent and assume the entire amount without reference to the other lines?

"The first mentioned plan has been adopted by a number of lines and it appeals to the writer as the simplest and most equitable means of disposing of small troublesome overcharges and likewise tends to keep down agents' relief claims.'

"I do not feel that the resolution adopted at the last meeting of the Association covers the question brought up, and I have been asked by several members to request that this subject be again referred to the Standing Committee on Freight Accounts for further consideration.

"I would, therefore, be glad if you will do this.

"Yours truly,
 "(Signed) S. C. JOHNSON,
 "General Auditor."

NOTE.—See Subject No. 7 for recommendations.

Seventh.

DISPOSITION OF UNDERCHARGES IN "ADVANCES."

Submitted by Mr. S. C. Johnson, General Auditor, St. Louis Southwestern Railway Company, and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Johnson's letter is as follows:

"ST. LOUIS, Mo., Sept. 11, 1906.

"MR. A. H. PLANT,
 "President, Ass'n of American Ry. Accounting Officers,
 "Washington, D. C.

"Dear Sir:—On page 125 of the Twenty-first Report of the Association, the following recommendation concerning undercharges picked up is made:

"*Resolved*, It is the sense of this Association that all overcharges or undercharges in 'Advances' should be disposed of by the issuance of correction notices to be settled through junction points subject to the Association minimum of 25 cents or less.'

"This action does not appear to me to be the practical solution of the question raised. When an undercharge back of the billing point is picked up, should not the line in whose possession the undercharge rests pay the same direct to the line to which it belongs, and if so, what is the best method of making the payment? Should not there be some general and reciprocal understanding covering the restitution of undercharges of this character?"

"I have been asked by several members to again submit this question for consideration and would suggest that it be referred to the Standing Committee on Freight Accounts if you deem it proper to do so.

"Yours truly,

"(Signed) S. C. JOHNSON,

"General Auditor."

Subjects Nos. 3, 6 and 7 being so closely related, a report embracing the three subjects was considered desirable and the following is respectfully submitted:

(1) *Resolved*, This Association re-affirms its previous recommendations, that whenever through rates are published, freight should be way-billed through from point of origin to final destination, thereby minimizing Over and Under-charges; and further, be it

(2) *Resolved*, That the destination line shall be responsible for the collection of the proper transportation charges (except when the shipment is destined to a prepaid or non-agency point), point of origin to destination, based on the correct weight and tariff rate, regardless of whether the shipment is re-way-billed en route or way-billed through; and further, be it

(3) *Resolved*, That when freight is re-way-billed en route and there is an Over-charge in "Advances" back of the last way-billing point on any consignment, of an amount less than the Freight Claim Association minimum, or an Under-charge of any amount, the destination line shall correct the "Freight Charges" by deducting therefrom or adding thereto, the Over or Under-charge, as the case may be; such deduction or addition to be shown as a separate item in the "Freight Charges" column on the way-bill. This rule will have the effect of the line or lines parties to the last way-bill issued, absorbing all Over-charges below the Freight Claim Association minimum, and all Under-charges, but shall not prohibit lines in interest from entering into mutual agreements for adjusting all such Over and Under-charges between themselves; and further, be it

(4) *Resolved*, The foregoing resolutions shall cancel the previous recommendation of this Association, shown on page 125, Twenty-first Report, as follows:

"*Resolved*, It is the sense of this Association that all Over-charges or Under-charges in 'Advances' shall be disposed of by the issuance of correction notices to be settled through junction points, subject to the Association minimum of 25 cents or less."

NOTE.—It is recommended that when lines by mutual agreement, arrange to account between themselves for Over-charges back of the re-way-billing point, less than the Freight Claim Association minimum, or Under-charges of any amount, settlement of the same be accomplished by the delivering line rendering a separate Correction Account, Association Standard Form 107, the same to be included in monthly Interline Freight Settlement.

Eighth.

JUNCTION FREIGHT REPORTS.

Submitted by Mr. C. D. Bird, Auditor Freight Accounts, C. B. & Q. Ry. Co., and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Bird's letter is as follows:

"CHICAGO, ILL., Oct. 8, 1906.

"MR. A. H. PLANT,

"President, Ass'n American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:*—The nineteenth subject in report of the Standing Freight Committee to the Association of American Railway Accounting Officers, at the meeting held in Bluff Point, N. Y., June 29th, makes a recommendation, which is intended to lessen the labor at junction points for making record of inter-line billing. The wording of the resolution is ambiguous and misleading and, as it stands, provides for the making of the junction report by the agent of the road receiving the freight and way-bills from the connecting road.

"A good many members of the Association thought that the report was to be made by the agent, who delivered the freight and way-bill to the connecting road and, consequently, supported the resolution. There are a good many that will not accept the recommendation of the Association as it now stands and I, therefore, ask you to present the matter to the Freight Committee for further consideration. The second paragraph, under this subject on page 129 of the Association report, should read as follows:

" 'Shall be rendered daily in triplicate by the agent delivering the freight and way-bill to the connecting road. He will send the original to his auditing department, after retaining an impression or carbon copy for station record and will send two carbon copies to connecting line agent; one to be retained by him for his file and the other to be sent to his auditing department. Said junction report is sufficient for accounting purposes and, unless connecting line agent takes exception to the items, shown on the report, within forty-eight hours it will constitute a clear delivery of the freight and way-bills.'

"Yours truly,

"(Signed) C. D. BIRD."

The following is respectfully submitted:

Whereas, Junction Freight Reports are being used by many lines for the preparation of statements showing interchanged tonnage of specially classified commodities and other statistical information, and

Whereas, These diversified requirements make the adoption of any uniform blank or plan of exchange reports impracticable, therefore, be it

Resolved, That Association Standard Form, No. 125, "Junction Freight Report," and resolutions pertaining to its use, are hereby abrogated. This will have the effect of amending resolutions as shown on page 132, Nineteenth Report, and amended as shown on page 129, Twenty-first Report, to read as follows:

Resolved, That it is the sense of this Association, whenever practicable, interline way-bills shall accompany the freight, in order that proper junction record may be taken, and further, be it

Resolved, That a receipt for freight is not considered necessary, as in case of shortage or other exceptions, the rules of the Freight Claim Association govern.

Ninth.

SHIPPERS' ORDER CONSIGNMENTS.

Submitted by Mr. Jefferson Justice, Assistant to Comptroller, Pennsylvania Railroad, and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Justice's letter is as follows:

"PHILADELPHIA, November 9, 1906.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:* Notwithstanding the carefully prepared instructions which have been issued from time to time by all lines handling 'Order' freight, occasional deliveries are still being made without securing the surrender of the properly endorsed original bill of lading, considerable losses sometimes resulting, and while it may seem that every reasonable precaution has been taken to safeguard the revenues of the carriers the leak still continues.

"I wish, therefore, to raise a question whether some special method of billing cannot be devised for order freight or some other action taken which will put agents on their guard in handling this dangerous traffic, thus avoiding the losses which it seems impossible to prevent under present conditions.

"While I have nothing definite to suggest, I shall be glad if you will refer the matter to the Standing Committee on Freight Accounts in order that it may be given the consideration its importance would seem to merit.

"Yours truly,
 "(Signed) JEFFERSON JUSTICE,
 "Assistant to Comptroller."

The following is respectfully submitted:

Whereas, Experience has demonstrated that common carriers are subject to material loss on account of the delivery of "Order" freight without the surrender of the original bill of lading properly accomplished; therefore, be it

(1) *Resolved*, That it is the sense of this Association that a separate way-bill should be made for shipments of "Order" freight, the proper notation being written in full in the consignee column of the way-bill in connection with each consignment, and in accordance with the previous action of this Association, as shown on page 73, Synopsis of 1903, as follows:

"Owing to errors in delivery being often made because of the use of abbreviations in way-billing 'Order' shipments, the Association recommends that notations affecting the delivery of freight, as, for instance, 'Shipper's Order,' 'Notify,' etc., should not be abbreviated, but that such terms should be written out distinctly and in full."

and further, be it

(2) *Resolved*, That this Association recommends the following plan to secure protection against loss by the erroneous delivery of "Order" shipments.

The bills of lading fully accomplished should be forwarded daily to the Accounting Department with a report, showing way-bill reference. The agent issuing way-bills for "Order" shipments should render daily or weekly to the Accounting Department a report of such way-bills made. A record of "Order" shipments moved on way-bills issued by other carriers may be prepared in the Accounting Department, or a separate report thereof may be required of junction agents. The report of "Order" bills of lading surrendered should be checked against the record or report of "Order" shipments forwarded.

Tenth.

DISPOSITION OF FREIGHT OVER-COLLECTIONS.

Submitted by Mr. R. E. Kimbell, Assistant General Auditor, St. Louis Southwestern Railway Company, and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Kimbell's letter is as follows:

"St. Louis, Mo., October 31, 1906.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"Dear Sir:— On page 108 of the Synopsis of 1903, the following recommendation appears:

Over Pre-payments.

" 'Over-prepayments should rest with one road, and when possible this road should be the one upon which the shipment originated. The over-prepayment should be promptly refunded to the proper party, and, if this is impossible, the amount should be conveyed into the treasury of that company, subject to claim.'

"On page 24 of the Twenty-first Report of the Association the question of billing prepayments is treated and the following resolutions passed:

" '(1) *Resolved*, This Association reaffirms its previous recommendation as shown on page 112 of the 'Synopsis of 1903,' as follows:

" 'In the settlement of interchange freight traffic, prepayments at junction points should be treated in the same manner as if the shipments were billed collect, *i. e.*, junction receiving agent to credit the junction delivering agent for the entire proportion of freight and advances (if any), up to his station, and accept credit for the entire amount of prepaid as billed.'

"And be it further

" '(2) *Resolved*, That when freight which has been prepaid at point of origin, either wholly or in part, is rebilled from a junction point, the rebilling agent shall show all charges up to the rebilling station as 'advances' and the total amount of the original prepayment as 'prepaid.' See examples page 21, 'Synopsis 1903' showing how 'Freight' and 'Advances' should be way-billed and in addition thereto when a shipment is prepaid the total amount collected at point of shipment should be way-billed as 'prepaid' by the rebilling junction agent.'

"In view of the action taken at the June, 1906, meeting of the Association, as quoted above, which, if followed, will result in all excess or surplus prepayments passing into the possession of the destination line, it would seem that the recommendation contained on page 108 of the Synopsis of 1903 should be abrogated or amended.

"In this connection one of the southern lines has suggested that surplus prepayments be returned to the forwarding agent by means of the 'prepaid only' way-bill, and this suggestion appears to the writer to have considerable merit.

"There is also a diversity of practice in the handling of over-collections in freight on interline way-bills received,

and I would suggest, if you think it proper to do so, that the whole subject be referred to the Standing Committee on Freight Accounts for consideration and report to the next meeting of the Association.

"Yours truly,
 "(Signed) R. E. KIMBELL,
 "Asst. Gen'l Auditor."

The following is respectfully submitted:

(1) *Resolved*, Every reasonable effort should be made to refund over-collections on freight to the proper party, and failing in this, the amounts should be retained by the line having possession of the same, subject to claim, and further, be it

(2) *Resolved*, Over-prepayments which pass into the possession of the destination line under the recommendations of this Association, shown on page 24, Twenty-first Report, should be refunded to consignees, if proper to do so; failing in this they should be retained by the destination line, subject to claim, and further, be it

(3) *Resolved*, The foregoing resolutions shall cancel the previous recommendation of the Association, shown on page 108, Synopsis of 1903, as follows:

"Over-prepayments should rest with one road, and if possible this road should be the one upon which the shipment originated. The over-prepayment should be promptly refunded to the proper party, and, if this is impossible, the amount should be conveyed into the treasury of that company, subject to claim."

Eleventh.

RELIEF OF CHARGES ON FREIGHT SHORT AT DESTINATION.

Submitted by Mr. L. G. Scott, Auditor. Minneapolis & St. Louis Railroad, and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President. Mr. Scott's letter is as follows:

"MINNEAPOLIS, MINN., Oct. 30, 1906.

"MR. A. H. PLANT,
 "President, Ass'n of American Ry. Accounting Officers,
 "Washington, D. C.

"*Dear Sir:*—In connection with the ruling amended and adopted at the Twenty-first meeting of the Association of American Railway Accounting Officers, as submitted on pages 100 and 101, with reference to junction settlement on transfer freight bills for which freight checks short, I note that it is resolved that a transfer freight bill for less than car-load freight short at an intermediate junction shall be accepted by the receiving road from the delivering road and settlement of the charges accomplished between the agents. It is further resolved that the freight described on the transfer

freight bill shall be re-way-billed by the receiving road with full charges to the destination shown on the junction transfer slip, and the agent at destination shall take the way-bill into account.

"No provision, however, is made for the relief of the destination agent's account in case of non-receipt of the shortage.

"The following letter quoted from page 99 of this same report seems to cover in its entirety the question of disposition of charges so billed to destination, which has not been ruled upon by the Association of Accounting Officers, and which appears to me to be a matter of importance.

"Mr. George C. Arnold, Chairman,

"Loss and Damage Committee, Frt. Claim Assn.

"Mr. M. F. Button, Chairman,

"Over-charge Committee, Frt. Claim Assn.

"Gentlemen: Will you kindly have your committee consider and report to the Association favorably the following subject:

"Way-bills for freight short at junctions to be accepted by receiving carriers and forwarded to destination and taken into account, relief claims of destination agent's in the event records indicate non-receipt of shortage to be adjusted under appropriate rules, the minimum debit rule not to apply in such cases."

"It is believed that this will be the means of saving much revenue to the carriers and in many cases locate the goods, where otherwise they would be lost and claims would have to be paid for their value.

"Yours truly,

"(Signed) W. H. SMITH,

"F. C. A."

"It occurs to me that perhaps this point has been inadvertently overlooked. At present the destination line has no recourse whatever in cases where the freight and advance charges do not amount to the voucher minimum of \$1.00. If a ruling could be made providing that the voucher minimum should not apply on such billing, it would have the effect of prorating between the interested lines loss of revenue occasioned through the non-receipt of the freight at destination instead of throwing the loss upon the destination line alone.

"Will you be kind enough to bring the matter before the Committee on Freight Accounts with the object of securing the adoption of a ruling of this kind?

"Yours truly,

"(Signed) L. G. SCOTT,

"Auditor."

The following is respectfully submitted:

"(1) Resolved, That agent's relief claims covering charges for freight short at destination the way-bills or transfer freight bills for which have been accepted from connecting lines without the freight and settled in interline or junction

account—shall be adjusted in accordance with the rules of the Freight Claim Association; and further, be it

“(2) *Resolved*, That this Association respectfully recommends to the Freight Claim Association that its rules be amended, by waiving the minimum debit on this class of claims; and further, be it

“(3) *Resolved*, That the Secretary of this Association be instructed to transmit a copy of these resolutions to the Secretary of the Freight Claim Association for consideration and action.”

NOTE. It is suggested that pending action on this question by the Freight Claim Association, interested lines may mutually agree to waive the minimum debit on this class of claims.

Twelfth.

STANDARD FORM OF JUNCTION TRANSFER FREIGHT BILL.

Submitted by Mr. J. F. Shepherd, Auditor Freight Receipts, Illinois Central Railroad Company, also by Mr. R. E. Kimbell, Assistant General Auditor, St. Louis Southwestern Railway Company, and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Messrs. Shepherd and Kimbell's letters are as follows:

“MR. A. H. PLANT,
“President, Ass'n of American Ry. Accounting Officers,
“Washington, D. C.

“*Dear Sir*:—I beg to suggest that in accordance with the resolution adopted by the Association at the Bluff Point meeting, June, 1906, as shown on page 24 of the Annual Report, as follows:

“‘*Resolved*, That when freight which has been prepaid at point of origin, either wholly or in part, is rebilled from a junction point, the rebilling agent shall show all charges up to the rebilling station as ‘Advances’ and the total amount of the original prepayment as ‘prepaid.’ See Examples, page 21, ‘Synopsis 1903,’ showing how ‘Freight’ and ‘Advances’ should be waybilled, and in addition thereto when a shipment is prepaid the total amount collected at point of shipment should be waybilled as ‘Prepaid by the rebilling junction agent,’

the Association's Standard Form 123, ‘Freight Bill,’ should be revised and space provided in which to insert ‘Prepaid.’ The matter is respectfully submitted for your consideration, and if the suggestion meets with your approval, reference to the Standing Committee on Freight Accounts would seem to be in order.

“Yours truly,

“(Signed) J. F. SHEPHERD,
“Auditor Freight Receipts.”

"St. Louis, Mo., December 3, 1906.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:* The Association Plan of Junction Freight Settlements (see page 160 of the 20th Report) provides for the use of Association Form 123, 'Freight Bill' (for example, see page 78 of the 18th Report) in the interchange of freight rebilled at junction points.

"The latest revision of Association Form 124, 'Way-bill,' (for sample, see page 166 of the 20th Report), makes provision in the 'Consignor' column for the way-bill reference of each previous carrier and the action of the Association as shown on page 21 of the Synopsis of 1903, and on page 24 of the 21st Report, recommends that 'Advances' be shown in detail on the rebilling. The present Form 123 is not properly arranged to meet these requirements. The space for previous way-bill reference is inadequate and it would also be a difficult matter to properly enter in the body of the form a consignment consisting of several classes of freight so as to show just how charged for by two or more previous carriers. This information, unless complete, is of little value, and to accomplish the results we seek, it is my belief that a junction transfer bill, specially constructed to take care of this information is necessary. I therefore ask that the matter be referred to the Standing Committee on Freight Accounts for consideration.

"I wish also to suggest that the Committee consider at the same time the abolishing of the two columns on the present Form 123, headed 'Freight Charges' and 'Advances,' thus providing for showing the total only on freight bills collectible from consignees.

"Yours truly,

"(Signed) R. E. KIMBELL,

"Assistant General Auditor."

The following is respectfully submitted:

(1) *Resolved*, That the form submitted herewith to be known as Accountants' Association Standard Form No. 145, "Transfer Freight Bill" be adopted for use at junction stations for freight delivered to connecting lines for rebilling; and further, be it

(2) *Resolved*, That no change be made in the present form of freight bill Accountants' Association Standard Form No. 123, which form should be used in making delivery and collecting charges from consignees.

Thirteenth.

PROPOSED INVESTIGATION TO DETERMINE CAUSES OF
INCREASE IN NUMBER OF FREIGHT OVER-CHARGE
CLAIMS AND CONSIDERATION OF MEASURES
TO REDUCE THE SAME.

Submitted by Mr. W. D. Beymer, Auditor, Central of Georgia Railway Company and referred to the Standing

Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Beymer's letter is as follows:

"SAVANNAH, GA., Jan. 16, 1907.

"MR. A. H. PLANT,
"President, Ass'n of American Ry. Accounting Officers,
"Washington, D. C.

"*Dear Sir:*—The large number of interline over-charge claims handled indicates careless and indifferent revision of billing by destination agents, and possibly by accounting departments. Although the adoption of universal interline way-billing would largely reduce the number of claims there is little hope for immediate relief by that means, and if it were available, it would not afford a complete remedy. The necessity for avoiding over-charges is greater than in the past, because of the recently enacted national laws, and of the attitude of credit consignees in declining to pay claimed over-charges which the agent at destination is unable to correct because of errors back of the rebilling junction. Although there may have been a difference of opinion in the past as to the necessity for and advantages of check of classification, rates, etc., by the accounting department, its duty under the existing laws to protect both the public and the carriers cannot be questioned.

"It occurs to me that the importance of the subject warrants investigation by the Association to determine whether the number of over-charges cannot be reduced. If you agree with me that the subject is worthy of consideration, I shall be obliged if you will refer this letter to the Standing Committee on Freight Accounts for its recommendation.

"Yours truly,

"(Signed) W. D. BEYMER,
"Auditor."

Mr. Beymer's letter was transmitted to the members of the Committee by its Chairman, whereupon Mr. Beymer further referred to the subject as follows:

"SAVANNAH, GA., Feb. 2, 1907.

"MR. J. F. SHEPHERD,
"Chairman, Standing Committee on Freight Accounts,
"Chicago, Ill.

"*Dear Sir:*—Referring to your letter of January 24th to the members of the Standing Committee on Freight Accounts, transmitting copy of my letter to Mr. Plant of January 16th.

"You will observe that the question raised by me is broader than that of the verification of billing by agents and accounting departments, as discussed at our Chicago meeting. If I were satisfied that the matter is fully covered by the resolution adopted at the Twenty-first Meeting as printed on page 103 of the Report, I would not bring the matter before the Association. In any event, the remedy proposed has not proven effective.

"In my opinion, this is a subject that should not be passed upon hurriedly or indifferently but should be studied from statistics gathered from different sources. At our next meeting I will suggest a method of investigation of the subject and propose that the Association be invited to refer the matter back to the Committee, as I do not think we could get to the bottom of the matter at one meeting without more information than we will have before us at that time.

"Yours truly,
 "(Signed) W. D. BEYMER,
 "Auditor."

The following is respectfully submitted:

Resolved, That the recommendations of this Association as shown on page 103, Twenty-first Report, as follows:

"(1) *Resolved*, That the recommendation of the Association as shown on page 151 of the Twentieth Report, viz.:

"'It is the sense of this Association that the evil complained of could be remedied by the adoption of interline billing from point of origin to destination', is reiterated; and be it further

"(2) *Resolved*, That the remedy for overcharges in 'Advances' is a thorough revision of way-bills and transfer sheets until interline billing can be arranged for; and be it further

"(3) *Resolved*, That the delivering line should make careful revision of all way-bills before the delivery of freight,"

are reiterated, and

Resolved, That as the foregoing recommendations have not resulted in a material reduction in the number of claims, and as this subject is of increasing importance, on account of recent National and State legislation, it is recommended that the subject be referred to the incoming Standing Committee on Freight Accounts with instructions to procure data with respect to the causes for existing conditions and to suggest a remedy therefor.

Fourteenth.

PROPOSED CHANGE IN METHOD OF COMPILING DIVISION STATEMENTS.

† Submitted by Mr. G. A. Davidson, Auditor, Atchison, Topeka & Santa Fe Railway—Coast Lines, and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Davidson's letter is as follows:

"LOS ANGELES, CAL., Jan. 25, 1907.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,
"Washington, D. C.

"*Dear Sir:*—I beg to submit to you for consideration of the Standing Committee on Freight Accounts the matter of lines prorating by stations in Interline Accounts, as outlined on page 103, paragraph 7 of the Synopsis of 1903.

"In view of the fact that Interline Settlements have to be rendered in so short a space of time, so as to get the reports to our connections on the dates requested, any saving in time that can be made by the delivering line in compiling such reports is of the greatest importance in getting out the reports, and the corresponding advantages which might be derived from a statistical standpoint is not so great as to offset the advantages above enumerated, and further, the statistics covering the business is, as a rule, made up at a time of month when more time can be given to work out the details. I am, therefore, attaching papers marked, Specimen copy A and B, showing under specimen B how we should like to work up the details of an interline report, which is based on the principles of grouping as many stations as possible, taking the same divisions, instead of prorating from and to each point, as the resolutions now require.

"The chance for errors in interline settlements are thus reduced to the ratio that 32 is to 2 on the sample attached and then when the statistical figures were worked up by stations, it would in a measure check the work of the Interline Department.

"The entire matter is therefore respectfully referred to you, for consideration by the proper committee.

"Yours truly,

"(Signed) G. A. DAVIDSON,

"Auditor."

The following is respectfully submitted:

Resolved, That the Association reiterates its previous recommendation on this subject as contained in the seventh paragraph of the Association Plan of Audit Office Interline Freight Settlements, page 103, Synopsis of 1903, as follows:

"7. * * * The abstracts must show the way-bills from each station to each station via each route separately, the names of the junctions to be given and must be accompanied by division statements, similarly arranged, showing each road's proportion of the line earnings. Each road's proportion of the total freight earnings must be shown from each station to each station separately."

Fifteenth.

DISPOSITION OF "ADVANCES" ON ASTRAY FREIGHT.

Submitted by Mr. C. G. Weaver, Auditor Freight Traffic, C. R. I. & P. Ry. Co., and referred to the Standing Committee on Freight Accounts by Mr. A. H. Plant, President.

Mr. Weaver's letter is as follows:

"Chicago, Feb. 14, 1907.

"MR. A. H. PLANT,

"President, Ass'n American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:* In conformity with the provision carried in Rule 23 of the Freight Claim Agents' Association (which for convenience is quoted in full below), a number of roads have already established the practice of assessing charges on all astray freight.

"From F. C. A. Rules as amended to May 18, 1906.

"Astray Freight. 23. Astray freight shall be immediately forwarded to marked destination on a regular way-bill, giving number and initial of car from which unloaded, name of station from which received (if known), weight of shipment to be shown, freight to be billed D. H. Astray or with charges, at the option of the carrier forwarding the shipment. The following notation shall be placed on such way-bills: 'Astray freight. Deliver only on presentation of original bill of lading, or other proof of ownership.' If unable to deliver, the carrier holding the freight shall report back without delay to the carrier or carriers in interest.

"Any carrier failing to comply with the provisions of this rule shall be deemed guilty of contributory negligence."

"When the shipment reaches destination and the regular revenue way-bill is located, the last carrier will cancel the freight charges on the astray way-bill, but destination agent will be outstanding advance charges on the astray billing provided the shipment was received from connecting line on revenue transfer at rebilling point. This in accordance with the plan covered by the resolutions adopted by the Association of American Railway Accounting Officers at the meeting at Bluff Point, June 27-29, 1906, as outlined on page 100, as follows:

"(3) *Resolved*, When there are two or more roads at destination, the agent who is short a less than carload consignment or part consignment on his received billing, shall advise the agents of roads by which the freight may have traveled of such shortage, giving full description of the freight. Agents receiving such notice shall

at once carefully examine their warehouses and records and promptly advise agent issuing the notice of their findings; if the freight is over, it shall be immediately delivered without charges to the road issuing the notice.

"As no uniform plan has been recommended as to the disposition of advance charges on such shipments, and inasmuch as considerable controversy has already resulted, I would suggest that the question be brought before the Standing Committee on Freight Accounts that they may formulate appropriate resolutions recommending a uniform method of adjustment with the road whose charges were paid through junction settlement.

"Yours very truly,

"(Signed) C. G. WEAVER,

"Auditor Freight Traffic."

The following is respectfully submitted:

Whereas, The importance of securing uniform methods requires careful consideration, and

Whereas, The subject was not submitted in time to enable the Committee to give it proper attention,

Resolved, That it be left with the Standing Committee on Freight Accounts for action and report at the next annual meeting.

Respectfully submitted for the Standing Committee on Freight Accounts.

R. S. DOUSMAN,
Secretary.

J. F. SHEPHERD,
Chairman.

CHICAGO, ILL., March 5th, 1907.

THE UNIVERSITY OF CHICAGO

REPORT OF STANDING COMMITTEE ON PASSENGER
ACCOUNTS

1906-1907.

PERSONNEL OF COMMITTEE:

A. J. GILLINGHAM, *Chairman.*

G. S. LE GRAND.

*J. F. GRAY.

G. E. BISSENET.

T. J. HEATH.

P. TYRRELL.

F. W. MEYER.

H. A. ST. JOHN.

J. L. FERRIS.

G. S. COOPER.

F. B. SOUTHARD.

W. F. VAN BERGEN.

GEO. BECKER.

H. H. MCINTYRE.

STUART MCINTOSH.

*Vice C. D. MARTIN.

**REPORT OF STANDING PASSENGER COMMITTEE
OF THE ASSOCIATION OF AMERICAN RAILWAY ACCOUNT-
ING OFFICERS.**

The Committee held a meeting in New York City, on Wednesday, February 20th, 1907, at which the following were present or represented:

- A. J. GILLINGHAM (*Chairman*), Auditor Passenger Receipts, Pennsylvania R. R.
G. S. LEGRAND, Auditor Passenger Receipts, Atlantic Coast Line.
†J. F. GRAY, Auditor Traffic, Central of Georgia R. R.
T. J. HEATH, Auditor Ticket Accounts, St. Louis & San Francisco Ry.
††P. TYRRELL, Ticket Auditor, C., M. & St. P. Ry.
J. L. FERRIS, Auditor Passenger Accounts, N. Y. C. & H. R. R. R.
G. S. COOPER, Auditor Ticket Accounts, C. B. & Q. Ry.
F. B. SOUTHARD, Auditor Passenger Accounts, Union Pacific R. R.
W. F. VAN BERGEN, Ticket Auditor, Chicago & No. Western Ry.
H. H. MCINTYRE, Auditor Passenger Receipts, Missouri Pacific Ry.
STUART H. MCINTOSH, Assistant General Auditor, Boston & Maine System.
*W. H. YOUNG, Auditor Passenger Accounts, Boston & Maine System.

The subjects considered and action taken were as follows, viz.:

First.

UNIFORM INTERLINE PASSAGE TICKETS.

This subject was reported on by the Standing Passenger Committee at the meeting of the Association held in New York, June 28th, 1905, at which time it was again referred to our Committee. At the Hotel Champlain meeting, June 27th, 1906, in view of the fact that our Committee had before them a revised report of the Committee on Standard Ticket Contracts, made to the various Terri-

†Represented by G. S. LeGrand.

††Represented by W. F. Van Bergen.

*Present by invitation.

torial Passenger Associations by a Committee appointed to consider the subject, which indicated that the matter of Uniform Interline Passage Tickets, respecting their contract, make-up, etc., was being given careful consideration, the subject was left in the hands of the incoming Standing Passenger Committee. (See 21st report, page 136.)

Considering that since the last meeting of our Association this subject has been taken up by the Joint Committee of American Association of General Passenger & Ticket Agents and Association of American Railway Accounting Officers, with a view of jointly working out desired results, it is:

Recommended, That this Committee be released from further consideration of the subject.

Second.

MANNER OF HANDLING C. O. D. BAGGAGE COLLECTIONS.

Our Committee reported on this subject at the New York meeting on June 28th, 1905, and again at the Hotel Champlain meeting on June 27th, 1906, at which latter time it was referred back to the Standing Passenger Committee for further consideration. (21st report, page 137.)

This Committee:

Recommend, That a paragraph, numbered 4, be inserted after paragraph "3" at the top of page 136, Synopsis of 1903, to read as follows:

"4. That when baggage is forwarded under a C. O. D. to a point on a foreign line the Accounting Department of the forwarding line should promptly notify the Accounting Department of the terminal line, on Standard Association Blank No. 8, herewith submitted, giving full information to enable terminal line to make proper collection and distribution of revenue."

Recommend, That paragraph numbered "3" at top of page 137, Synopsis of 1903, be changed to "4" and that a new paragraph numbered "3" be inserted reading as follows:

"3. When C. O. D. baggage is rechecked for delivery at a station on another line, all the charges which have accrued to the point of rechecking should be included in the proportion to be accounted for to the rechecking line by the terminal line. The charges accruing up to point of reshipment should be accounted for by the rechecking line to the line from which the baggage is received."

Third.

ADVISABILITY OF CHANGING ACCOUNTANTS' ASSOCIATION
STANDARD BLANKS NOS. 2, 5 AND 6.

No. 2. Report of excess Baggage Charges Collected.

No. 5. Report of Interline Tickets Issued in Exchange for Tickets of Foreign Lines' Issue.

No. 6. Statement of Corrections in Interline Ticket Sales.

This subject reached the Committee through a communication from the Auditor of Passenger Receipts, Union Pacific R. R., under date of Dec. 28, 1905, and was reported on by our Committee at the Hotel Champlain meeting, June, 1906, at which time samples of proposed new blanks were submitted. The subject was referred back to our Committee for further consideration and it is:

Recommended, That the heading of blank, known as Association Standard No. 2, be changed to read as per sample submitted.

Recommended, That the size of blank, known as Association Standard No. 5, for reporting interline tickets issued in exchange for tickets of foreign lines' issue, be continued as formerly 8½" x 14", but that the printed matter contained thereon be revised and made to read as given on sample herewith submitted.

Recommended, That the size of blank, known as Association Standard No. 6, showing statement of corrections in interline ticket sales, be 8½" x 14" and that the printed matter contained thereon be made to read as per sample herewith submitted.

Fourth.

PREPAID TICKET ORDERS.

INTERPRETATION OF PARAGRAPH 2, PAGE 128, SYNOPSIS OF
DECISIONS AND RECOMMENDATIONS, 1903.

This subject reached the Committee in a communication from Mr. H. I. Bettis, Auditor, San Pedro, Los Angeles and Salt Lake R. R. Co., under date of January 21, 1907, addressed to Secretary Phillips and by him referred to us, reading as follows:

"Dear Sir:—Kindly refer to second paragraph, page 128, Synopsis of American Railway Accounting Officers, 1903, covering decisions and recommendations, July, 1888 to May, 1903, inclusive, and advise if that paragraph is intended to cover prepaid ticket orders."

Regarding the above, the Committee consider Prepaid Ticket Orders in the same category as tickets and

Recommend, That the paragraph referred to be amended to read as follows:

"When deductions are made from interline ticket reports, reference should always be shown to the original report, and clear and concise reasons given for such deductions, and if for tickets or prepaid orders or exchange ticket orders redeemed, the tickets or orders should invariably accompany the report."

Fifth.

INTERLINE TICKET REPORTS—DATE FOR RENDERING.

This subject was brought to the attention of the committee in a letter from Mr. H. I. Bettis, Auditor, San Pedro, Los Angeles and Salt Lake R. R., under date of January 21, 1907, addressed to Secretary Phillips, and by him referred to us, reading as follows:

"Dear Sir:—The attention of members of the Association is respectfully called to the question of setting a date on which interline ticket reports for a month may be rendered.

"Abstracts of interline freight are required to be in the hands of the receiving road on the 18th of the month, which enables the chief freight accountant to ascertain the actual freight earnings, or nearly so, in time to include in the monthly statements of earnings and expenses, which are usually issued about the 25th of the month for the month preceding.

"It is suggested that these reports be rendered not later than the 18th of the month for the month preceding."

The following is respectfully submitted:

Inasmuch as a very large percentage of roads, members of the Association, utilize a full month in which to audit their accounts of the previous month, by which process roads send out their interline ticket reports about the close of the month, this Committee do not deem it wise to recommend any change in the legislation already existing on that subject, as covered by the third paragraph of page 126. Synopsis of 1903, reading:

"Reports of interline ticket sales and excess baggage collections to foreign roads should be mailed not later than the last day of the succeeding month."

Sixth.

ADDITION TO HEADING OF CONTINUATION SHEETS.

ASSOCIATION STANDARD BLANKS.

This subject came before the Committee in a letter from Mr. F. B. Southard, Auditor of Passenger Accounts, Union Pacific R. R., in a letter to the President of the Association, under date of September 1st, 1906, reading as follows:

"Dear Sir: - I herewith attach several copies of the second sheet of Association Standard No. 1 'Interline Ticket Report to Foreign Roads,' which you will notice by comparison with the blank now in use, is corrected to provide for the month and year.

"When writing these reports each month, I have always shown the month in the heading, but a separate portion of that heading should be set apart for that purpose.

"Kindly submit these blanks to the Standing Passenger Committee for the necessary action."

The following is *recommended*:

That the continuation sheets of Association Standard No. 1 (Report of Interline Ticket Sales) be provided for stating the month and year, viz.:

"Page..... ofCompany. Month of 19..... (Continued)."

In this connection it is recommended that all continuation sheets of Association Standard Blanks be provided for stating month and year.

Respectfully submitted for the Standing Passenger Committee.

A. J. GILLINGHAM.
Philadelphia, Pa., March 7th, 1907. *Chairman.*

REPORT OF STANDING COMMITTEE ON DISBURSEMENT
ACCOUNTS.

1906-1907.

PERSONNEL OF COMMITTEE.

LARZ A. JONES, *Chairman.*

J. LESLIE.
D. C. COPPERSTONE.
T. J. TOBIN.
R. ADAMS.

F. E. DRAPER.
H. H. LAUGHTON.
J. E. PRICE.
W. D. TUCKER.

**REPORT OF STANDING COMMITTEE ON DIS-
BURSEMENT ACCOUNTS,
TO
THE ASSOCIATION OF AMERICAN RAILWAY ACCOUNTING
OFFICERS,
AT
ANNUAL MEETING, April 24, 1907.**

Mr. President and Gentlemen:

Your Committee has held two meetings since the last Annual Meeting of the Association, first, in Washington, D. C., on October 29th to November 3, 1906, and second, in Cincinnati, Ohio, on December 10th to 15th, 1906.

At the Washington meeting there were

PRESENT:

D. C. COPPERSTONE.	H. H. LAUGHTON.
F. E. DRAPER.	J. E. PRICE.
(Rep. by G. R. MARTIN.)	
LARZ A. JONES.	J. T. TOBIN.

ABSENT:

R. ADAMS.	J. LESLIE.	W. D. TUCKER.
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At the Cincinnati meeting there were

PRESENT:

D. C. COPPERSTONE.	J. LESLIE.
	(Rep. by F. E. SHRIMPTON.)
F. E. DRAPER.	J. E. PRICE.
(Rep. by G. R. MARTIN.)	
LARZ A. JONES.	T. J. TOBIN.
	(Rep. by J. J. BRADY.)
H. H. LAUGHTON.	W. D. TUCKER.

ABSENT:

R. ADAMS.

Your Committee has had but one detailed subject referred to it during the year, and that was the following:

To what account should be charged penalties imposed by Car Service Associations for failure of the operating department to place cars for loading requested by shippers?

(Submitted by H. H. Laughton, Auditor of Disbursements, Southern Ry. Co.)

This subject was referred back to the Committee by the Association at its last meeting. (See page 153 of the twenty-first report.)

After consideration, the Committee is of the opinion that:

Such items should be charged to Account No. 46 "Other Expenses."

In view of the fact that the Association has in hand the revision of the present classification of operating expense accounts to meet the requirements of the Interstate Commerce Commission, it was felt that while the Committee reached its conclusion as to this query, it would be advisable to defer formal action in the matter, believing that the question would be taken care of in the revision of the classification.

The President of the Association requested your Committee to prepare a tentative classification of operating expense accounts and text therefor to be used by the Special Committee on Corporate, Fiscal and General Accounts in its revision and modernization of that classification. In order to meet his suggestions, the Committee held two meetings, thoroughly considered the classification and text as it existed at that time, and prepared for the Special Committee on Corporate, Fiscal and General Accounts a thorough revision of the classification and text. Its work was submitted to the President for the use of the Special Committee.

Respectfully submitted for the Standing Committee on Disbursements.

LARZ A. JONES,
Chairman.

H. H. LAUGHTON,
Secretary.

WASHINGTON, D. C., March 14, 1907.

1. The first part of the document is a list of names and addresses of the members of the committee. The names are listed in alphabetical order, and the addresses are listed below each name. The list is as follows:

Name	Address
Mr. A. B. C.	123 Main St., New York, N. Y.
Mr. D. E. F.	456 Elm St., Boston, Mass.
Mr. G. H. I.	789 Oak St., Chicago, Ill.
Mr. J. K. L.	101 Pine St., Philadelphia, Pa.
Mr. M. N. O.	202 Cedar St., St. Louis, Mo.
Mr. P. Q. R.	303 Birch St., San Francisco, Cal.
Mr. S. T. U.	404 Walnut St., Cincinnati, Ohio.
Mr. V. W. X.	505 Maple St., Detroit, Mich.
Mr. Y. Z. A.	606 Elm St., New Orleans, La.
Mr. B. C. D.	707 Oak St., Portland, Me.
Mr. E. F. G.	808 Pine St., Seattle, Wash.
Mr. H. I. J.	909 Cedar St., Denver, Colo.
Mr. K. L. M.	1010 Birch St., Salt Lake City, Utah.
Mr. N. O. P.	1111 Walnut St., Albuquerque, N. M.
Mr. Q. R. S.	1212 Maple St., Santa Fe, N. M.
Mr. T. U. V.	1313 Elm St., Las Vegas, Nev.
Mr. W. X. Y.	1414 Oak St., Phoenix, Ariz.
Mr. Z. A. B.	1515 Pine St., Tucson, Ariz.
Mr. C. D. E.	1616 Cedar St., Flagstaff, Ariz.
Mr. F. G. H.	1717 Birch St., Prescott, Ariz.
Mr. I. J. K.	1818 Walnut St., Sedona, Ariz.
Mr. L. M. N.	1919 Maple St., Flagstaff, Ariz.
Mr. O. P. Q.	2020 Elm St., Flagstaff, Ariz.
Mr. R. S. T.	2121 Oak St., Flagstaff, Ariz.
Mr. U. V. W.	2222 Pine St., Flagstaff, Ariz.
Mr. X. Y. Z.	2323 Cedar St., Flagstaff, Ariz.
Mr. A. B. C.	2424 Birch St., Flagstaff, Ariz.
Mr. D. E. F.	2525 Walnut St., Flagstaff, Ariz.
Mr. G. H. I.	2626 Maple St., Flagstaff, Ariz.
Mr. J. K. L.	2727 Elm St., Flagstaff, Ariz.
Mr. M. N. O.	2828 Oak St., Flagstaff, Ariz.
Mr. P. Q. R.	2929 Pine St., Flagstaff, Ariz.
Mr. S. T. U.	3030 Cedar St., Flagstaff, Ariz.
Mr. V. W. X.	3131 Birch St., Flagstaff, Ariz.
Mr. Y. Z. A.	3232 Walnut St., Flagstaff, Ariz.
Mr. B. C. D.	3333 Maple St., Flagstaff, Ariz.
Mr. E. F. G.	3434 Elm St., Flagstaff, Ariz.
Mr. H. I. J.	3535 Oak St., Flagstaff, Ariz.
Mr. K. L. M.	3636 Pine St., Flagstaff, Ariz.
Mr. N. O. P.	3737 Cedar St., Flagstaff, Ariz.
Mr. Q. R. S.	3838 Birch St., Flagstaff, Ariz.
Mr. T. U. V.	3939 Walnut St., Flagstaff, Ariz.
Mr. W. X. Y.	4040 Maple St., Flagstaff, Ariz.
Mr. Z. A. B.	4141 Elm St., Flagstaff, Ariz.
Mr. C. D. E.	4242 Oak St., Flagstaff, Ariz.
Mr. F. G. H.	4343 Pine St., Flagstaff, Ariz.
Mr. I. J. K.	4444 Cedar St., Flagstaff, Ariz.
Mr. L. M. N.	4545 Birch St., Flagstaff, Ariz.
Mr. O. P. Q.	4646 Walnut St., Flagstaff, Ariz.
Mr. R. S. T.	4747 Maple St., Flagstaff, Ariz.
Mr. U. V. W.	4848 Elm St., Flagstaff, Ariz.
Mr. X. Y. Z.	4949 Oak St., Flagstaff, Ariz.
Mr. A. B. C.	5050 Pine St., Flagstaff, Ariz.
Mr. D. E. F.	5151 Cedar St., Flagstaff, Ariz.
Mr. G. H. I.	5252 Birch St., Flagstaff, Ariz.
Mr. J. K. L.	5353 Walnut St., Flagstaff, Ariz.
Mr. M. N. O.	5454 Maple St., Flagstaff, Ariz.
Mr. P. Q. R.	5555 Elm St., Flagstaff, Ariz.
Mr. S. T. U.	5656 Oak St., Flagstaff, Ariz.
Mr. V. W. X.	5757 Pine St., Flagstaff, Ariz.
Mr. Y. Z. A.	5858 Cedar St., Flagstaff, Ariz.
Mr. B. C. D.	5959 Birch St., Flagstaff, Ariz.
Mr. E. F. G.	6060 Walnut St., Flagstaff, Ariz.
Mr. H. I. J.	6161 Maple St., Flagstaff, Ariz.
Mr. K. L. M.	6262 Elm St., Flagstaff, Ariz.
Mr. N. O. P.	6363 Oak St., Flagstaff, Ariz.
Mr. Q. R. S.	6464 Pine St., Flagstaff, Ariz.
Mr. T. U. V.	6565 Cedar St., Flagstaff, Ariz.
Mr. W. X. Y.	6666 Birch St., Flagstaff, Ariz.
Mr. Z. A. B.	6767 Walnut St., Flagstaff, Ariz.
Mr. C. D. E.	6868 Maple St., Flagstaff, Ariz.
Mr. F. G. H.	6969 Elm St., Flagstaff, Ariz.
Mr. I. J. K.	7070 Oak St., Flagstaff, Ariz.
Mr. L. M. N.	7171 Pine St., Flagstaff, Ariz.
Mr. O. P. Q.	7272 Cedar St., Flagstaff, Ariz.
Mr. R. S. T.	7373 Birch St., Flagstaff, Ariz.
Mr. U. V. W.	7474 Walnut St., Flagstaff, Ariz.
Mr. X. Y. Z.	7575 Maple St., Flagstaff, Ariz.
Mr. A. B. C.	7676 Elm St., Flagstaff, Ariz.
Mr. D. E. F.	7777 Oak St., Flagstaff, Ariz.
Mr. G. H. I.	7878 Pine St., Flagstaff, Ariz.
Mr. J. K. L.	7979 Cedar St., Flagstaff, Ariz.
Mr. M. N. O.	8080 Birch St., Flagstaff, Ariz.
Mr. P. Q. R.	8181 Walnut St., Flagstaff, Ariz.
Mr. S. T. U.	8282 Maple St., Flagstaff, Ariz.
Mr. V. W. X.	8383 Elm St., Flagstaff, Ariz.
Mr. Y. Z. A.	8484 Oak St., Flagstaff, Ariz.
Mr. B. C. D.	8585 Pine St., Flagstaff, Ariz.
Mr. E. F. G.	8686 Cedar St., Flagstaff, Ariz.
Mr. H. I. J.	8787 Birch St., Flagstaff, Ariz.
Mr. K. L. M.	8888 Walnut St., Flagstaff, Ariz.
Mr. N. O. P.	8989 Maple St., Flagstaff, Ariz.
Mr. Q. R. S.	9090 Elm St., Flagstaff, Ariz.
Mr. T. U. V.	9191 Oak St., Flagstaff, Ariz.
Mr. W. X. Y.	9292 Pine St., Flagstaff, Ariz.
Mr. Z. A. B.	9393 Cedar St., Flagstaff, Ariz.
Mr. C. D. E.	9494 Birch St., Flagstaff, Ariz.
Mr. F. G. H.	9595 Walnut St., Flagstaff, Ariz.
Mr. I. J. K.	9696 Maple St., Flagstaff, Ariz.
Mr. L. M. N.	9797 Elm St., Flagstaff, Ariz.
Mr. O. P. Q.	9898 Oak St., Flagstaff, Ariz.
Mr. R. S. T.	9999 Pine St., Flagstaff, Ariz.

REPORT OF STANDING COMMITTEE ON CAR ACCOUNTS
AND MISCELLANEOUS REVENUE ACCOUNTS.

1906-1907.

PERSONNEL OF COMMITTEE.

G. S. HOBBS, *Chairman.*

GEO. BECKER, *Secretary.*

F. A. CLARK.

R. M. HUDDLESTON.

A. E. DELF.

W. D. BEYMER.

FRED CLARK.

J. F. DINKEY.

R. E. KIMBELL.

REPORT OF THE STANDING COMMITTEE ON
CAR ACCOUNTS AND MISCELLANEOUS
REVENUE ACCOUNTS

TO THE

NINETEENTH ANNUAL MEETING.

April 24, 1907.

"PORTLAND, ME., March 11, 1907.

"MR. C. G. PHILLIPS,

"Secretary, 143 Dearborn St.,

"Chicago, Ill.

"*Dear Sir:* The Standing Committee on Car Accounts and Miscellaneous Revenue Accounts has held no meetings thus far during the year, there having been no business which required attention until recently.

"The Committee now has before it the question of a date for rendering monthly car mileage and per diem reports, this matter having been brought up by Mr. H. I. Bettis, Auditor, San Pedro, Los Angeles & Salt Lake R. R., in a letter received by me in February, 1907. This subject will be given attention at a meeting of the Committee, to be held in Atlantic City prior to the annual meeting of the Association, and a supplementary report will be submitted.

"In regard to progress in the adoption of the new car service blanks, which subject was before the Association at the last meeting, having been handled by this Committee, I beg to advise that the standard blanks have been put into use quite generally by the various Car Service Associations, and it is reported by the Car Service Managers who were members of the Joint Committee having this subject under consideration last year, that the results obtained had been satisfactory.

"Yours truly,

"GEO. S. HOBBS,

Chairman "Standing Committee on Car
Accounts and Miscellaneous Revenue Ac-
counts."

"GEO. BECKER,

"Secretary."

REPORT OF STANDING COMMITTEE ON STATISTICS.

1906-1907.

PERSONNEL OF COMMITTEE.

H. A. GRAY, *Chairman.*

J. H. BRADBURY.

G. N. WILSON.

I. G. OGDEN.

H. M. KOCHERSPERGER.

W. H. DUDLEY.

M. P. BLAUVELT.

S. B. SCHUYLER.

W. E. BAILEY.

REPORT OF STANDING COMMITTEE ON STATISTICS TO
THE NINETEENTH ANNUAL MEETING.

"ST. PAUL, MINN., March 11, 1907.

"MR. C. G. PHILLIPS,

"Secretary, 143 Dearborn St.,

"Chicago, Ill.

"*Dear Sir:* On my return from Washington I find your circular of March 5th addressed to Chairmen of Standing Committees, reminding them that reports should be in your hands not later than the 14th of March for inclusion in the Agenda.

"While I am Chairman of the Standing Committee on Statistics, no meeting of that committee has ever been called, for the reason on the one hand, that none of the members have requested it, and, on the other, the matters which naturally would come to that committee have, for this year at least, been absorbed in the business of the special committee on Corporate, Fiscal and General Accounts.

"Yours truly,

"H. A. GRAY,

"*Chairman.*"

REPORT OF STANDING COMMITTEE ON ACCOUNTS WITH
THE GOVERNMENT.
1906-1907.

PERSONNEL OF COMMITTEE.

G. W. BOOTH, *Chairman*.

M. M. KIRKMAN.
M. RIEBENACK.
ERASTUS YOUNG.
C. B. HAYES.

C. I. STURGIS.
W. E. BAILEY.
L. F. SULLIVAN.
W. T. McCULLOCH.

REPORT OF STANDING COMMITTEE ON ACCOUNTS
WITH THE GOVERNMENT.

"BALTIMORE, MD., March 16, 1907.

"MR. C. G. PHILLIPS,

"Secretary, Ass'n of American Ry. Accounting Officers,

"143 Dearborn St., Chicago, Ill.

"*Dear Sir:*—There have been no communications received during the year by the Standing Committee on Accounts with the Government, therefore no meetings have been held.

"The Committee has not been unmindful of the interests of transportation lines, and has endeavored to keep in touch with the representatives of the Government.

"Although there are no direct developments to report to the Association, it is believed that within the near future there will be put into effect some of the plans previously proposed by the Committee that will be beneficial to the carriers.

"Yours very truly,

"G. W. BOOTH,
"Chairman."

REPORT OF SPECIAL COMMITTEE TO ATTEND NATIONAL
AND STATE RAILROAD COMMISSIONERS'
CONVENTIONS.

1906-1907.

PERSONNEL OF COMMITTEE.

C. I. STURGIS *Chairman.*

H. M. KOCHERSPERGER.

J. O. CLIFFORD.

REPORT OF SPECIAL COMMITTEE TO ATTEND RAIL-
ROAD COMMISSIONERS' CONVENTION.

"CHICAGO, March 14, 1907.

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:*--As there has not been any convention of the National Association of Railway Commissioners since the last meeting of our Association, there is nothing to be reported on by the Committee appointed to attend the conventions of that Association.

"Yours truly,

"C. I. STURGIS,

"*Chairman.*"

REPORT OF SPECIAL COMMITTEE ON "DENVER PLAN"
OF FREIGHT CLAIM SETTLEMENTS.

1906-1907.

PERSONNEL OF COMMITTEE.

JNO. T. DENNISTON, *Chairman.*

W. F. DUDLEY.
C. F. KREBS.

J. S. FORD.
THOMAS EEDSON.

ASSOCIATION OF AMERICAN RAILWAY ACCOUNT- ING OFFICERS.

REPORT OF SPECIAL COMMITTEE ON "DENVER PLAN" FOR FREIGHT CLAIM SETTLEMENTS.

At a meeting of the Association held at Hotel Champlain, New York, June, 1906, your Committee after making its Report (pages 188-9, Twenty-first Report), was continued, to report on the letter from Mr. W. O. Bunger, Ass't Freight Claim Agent C. R. I. & P. R'y Co., dated June 19th, 1906 (page 27, Twenty-first Report), which had been received too late for action by the Committee.

Owing to the death of Mr. M. L. Bacon, a member of the Committee, the President appointed Mr. Thos. Eedson a member.

Your Committee held a meeting in Chicago on February 27th, 1907.

First.

After giving some consideration to Mr. Bunger's letter above mentioned it was decided to ask him to meet with us. As he stated that since his letter was written, proposed changes in method of handling claims, as presented to the Freight Claim Association at its meeting in Cincinnati, January 30 and 31, 1907, if adopted at their meeting in Denver, June 19th, 1907, would materially alter the conditions under which his letter was written, your Committee deemed it inadvisable to further consider this matter at this time.

Second.

By direction of the President the Secretary forwarded to your Committee for consideration a letter under date September 20th, 1906, from Mr. W. J. Healy, Freight Auditor A. T. & S. F. Ry., of which the following is a copy:

"MR. A. H. PLANT,

"President, Ass'n of American Ry. Accounting Officers,

"Washington, D. C.

"*Dear Sir:*—Owing to the large number of Freight Claim Authorities issued according to the 'Denver Plan', remaining undrawn for, and the unlikelihood of our ever being called upon for their payment, I believe the Association should place a time limit in which they should be presented.

"We adopted the 'Denver Plan' for settling claims in October, 1901, and have nineteen of our authorities, amounting to \$364.54 still outstanding, and each year thereafter shows in like proportion. We have traced for their presentation, but find very little or no results for the time expended.

"No doubt all other lines have the same conditions and experience, and will welcome any legislation that will give relief.

"A time limit of two years after issue should be named, in which all authorities should be presented for payment, thus allowing the issuing line to drop from their list of outstanding liabilities.

"I will be pleased to have you consider and refer to the proper committee for consideration.

"Respectfully,

"(Signed) W. J. HEALY,

"Freight Auditor."

While not favoring the limitation suggested by Mr. Healy, your Committee, in view of action now pending, *Recommend:*

That further consideration of the matters presented in the letters of Messrs. Bunger and Healy be postponed, pending action at the June, 1907, meeting of Freight Claim Association.

All of which is respectfully submitted.

JNO. T. DENNISTON, *Chairman,*

W. F. DUDLEY,

C. F. KREBS,

J. S. FORD,

THOMAS EEDSON

} *Committee.*

REPORT OF SPECIAL COMMITTEE ON CORPORATE, FISCAL
AND GENERAL ACCOUNTS.

1906-1907.

PERSONNEL OF COMMITTEE.

A. H. PLANT, *Chairman*.

C. G. PHILLIPS, *Secretary*.

M. RIEBENACK.
R. A. WHITE.
M. P. BLAUVELT.
G. N. WILSON.
G. E. HUSTIS.
H. M. KOCHERSPERGER.
A. I. CULVER.
W. J. HOBBS.
I. G. OGDEN.
H. W. WALKER.
CHAS. HAYDON.
E. S. BENSON.

M. M. KIRKMAN.
W. N. D. WINNE.
C. I. STURGIS.
C. F. KREBS.
ERASTUS YOUNG.
FRANK NAY.
ROBERT TOOMBS.
R. I. FARRINGTON.
H. A. GRAY.
W. E. BAILEY.
S. B. SCHUYLER.
S. C. JOHNSON.

MEMORANDUM.

The report of the Special Committee on **Corporate, Fiscal and General Accounts** is not included **herein** but will be sent to members of the Association in **Bulletin** form by the Chairman of the Committee.

Members are requested to bring such bulletin with them to the meeting.

C. G. PHILLIPS, *Secretary*.

UNFINISHED BUSINESS.

PROPOSED AMENDMENT TO CONSTITUTION OF ASSOCIATION OF AMERICAN RAILWAY ACCOUNTING OFFICERS, OFFERED AT LAST ANNUAL MEETING FOR ADOPTION AT THIS MEETING.

Article 9. Executive and Standing Committees.

In the second paragraph, first line, change the word "six" and the numeral "6" to read "seven"—"7".

After the abbreviation "i. e." insert "A standing committee on corporate, fiscal and general accounts, consisting of twenty-five (25) members, a majority of whom shall constitute a quorum."

At the beginning of the third paragraph, before the first word, place the following: "The standing committee on corporate, fiscal and general accounts, shall be appointed from the chief accounting officers of lines members of the Association, who shall hold office until disqualified by change of service, or retirement."

Insert a new paragraph, which shall be the fourth paragraph of Article 9, reading as follows:

"It shall be the duty of the standing committee on corporate, fiscal and general accounts, to consider matters incident to general or higher branches of railway accounting, including accounts and returns required by the national and state commissions."

The amended portion of Article 9 of the Constitution, after amended as proposed as herein, will read as follows:

Article 9. Executive and Standing Committees.

First paragraph, relating to executive committee, no change.

Second paragraph as follows:

"There shall be seven (7) standing committees, i. e., a standing committee on corporate, fiscal and general accounts, consisting of twenty-five (25) members, a majority of whom shall constitute a quorum; a standing committee on freight accounts, consisting of fifteen members," etc.

The third paragraph will read as follows:

"The standing committee on corporate, fiscal and general accounts, shall be appointed from the chief accounting officers of lines members of the Association, who shall hold office until disqualified by change of service or retirement. The standing committees on freight, passenger disbursements," etc.

The fourth paragraph will read as follows;

"It shall be the duty of the standing committee on corporate, fiscal and general accounts, to consider matters incident to general or higher branches of accounting, including accounts and returns required by the national and state commissions."

What is at present the fourth paragraph, referring to the duties of the standing committee on freight, passenger, etc., will then become the fifth paragraph of Article 9.

CONSTITUTION AND BY-LAWS
of the
ASSOCIATION OF AMERICAN RAILWAY
ACCOUNTING OFFICERS.

CONSTITUTION.

As Adopted at the Sixteenth Annual Meeting, Saratoga
Springs, June 29, 1904, and since Amended, and
Showing Proposed Changes Printed in Italics.

ARTICLE I.—Name.

The Association hereby constituted shall be known as
the "Association of American Railway Accounting Offi-
cers."

ARTICLE II.—Object of the Association.

The object of the Association shall be the better or-
ganization and conduct of the accounts of carriers and
the securing to them of the advantages that should fol-
low the interchange of ideas and experiences among its
members; to aid in securing more perfect means of deter-
mining balances between carriers and greater definiteness
and promptness in paying the same; greater uniformity
in method of adjusting joint accounts; more equitable
plans for settling claims between carriers; greater cer-
tainty and promptness in collecting freight charges at
competing points; better means of adjusting balances at
junctions where freight is rebilled; the obtaining of
greater uniformity, wherever practicable, in the govern-
mental returns required of railroads; the more general
systematization of railway accounts; and, finally, the
benefiting of railways in every proper way that comes
within the scope of such an Association.

ARTICLE III.—Membership Qualification.

Railway Accounting Officers, as also the chiefs of all, or any, of the various departments of railway accounts, shall be eligible to membership in this Association. They shall remain members only so long as their qualifications for membership as herein defined, exist.

The representatives of steamship and other transportation companies having joint traffic relations with railways, and of sleeping car companies, may be admitted to the Association upon the same terms and conditions as the representatives of railway companies.

The Association may admit as honorary members retired railway accounting officers, or previous members of the Association, provided the name of such officer or member is recommended by two or more members to the Executive Committee prior to the annual meeting of the Association. The acceptance of such name or names will form part of the annual report of said committee.

ARTICLE IV.—Voting.

Every member of this Association shall be entitled to a voice and vote in its proceedings, relative to the conduct of its affairs, but on all questions relative to accounts or settlements between carriers, which involve the indorsement of the interests represented, the vote shall be taken as follows, viz.: A Railroad Company or two or more Railroad Companies associated in interest and under one general accounting official, is eligible to one vote only; except, however, if the aggregate mileage of such company or companies exceeds one thousand miles, then such company or companies is eligible to one additional vote for each additional one thousand miles, or fractional part thereof, so operated; the Secretary shall prepare a voting list prior to each meeting, based upon the mileage of each company or companies as given in the last current issue of the Travelers' Official Railway Guide; the vote shall be cast by the ranking accounting official in attendance at the meeting, or some other person duly accredited from the same system. Companies or organizations, other than Railroad Companies, members of this Association, shall each be eligible to one vote, irrespective of mileage, upon all questions in regard to accounts or settlements directly affecting their interests.

ARTICLE V.—Officers.

The officers of this Association shall be a
 President,
 First Vice-President,
 Second Vice-President,
 Secretary.

Executive Committee of eight, in addition to the President and Vice-Presidents.

The officers and Executive Committee shall, *vis à voce*, be placed in nomination for election.

The President shall be elected in the manner provided for other officers, at the annual meeting in each year, and shall hold office until his successor is elected. The office of President shall not be held by the same person for more than two successive terms.

The Vice-Presidents, Secretary and members of the Executive Committee shall be elected at the annual meetings, and shall hold office until their successors are elected. Their election shall be by ballot, and the person receiving a majority of the votes cast shall be declared elected.

The Executive Committee shall be elected by ballot, in manner as follows, viz.: At the first meeting of the Association four members thereof shall be elected to serve on the said committee for the term of two years and four members to serve for the term of one year from the date of their election. At each succeeding annual meeting after the first meeting four members shall be elected to serve on the committee for the term of two years, to make up the deficiency in number caused by the retiring members. In the election of the Executive Committee, the four candidates receiving the highest number of votes (not less than a majority) cast, shall be declared elected. In the event of a failure to elect a requisite number by reason of a tie vote being cast for two or more candidates, a second ballot shall be taken, such ballot being limited to the candidates receiving an equal number of votes. Should the candidates receive an equal number of votes a second time, then the election as between said candidates shall be decided by lot.

Any member of the Association shall be eligible for election to any office, but shall not hold office longer than

he continues a member ; provided, however, that this shall not apply to the Secretary of the Association.

ARTICLE VI.—President.

It shall be the duty of the President to preside at the meetings of the Association ; to take the vote on all questions of debate ; to preserve order and appoint all committees except as herein provided ; and perform such other duties as the By-Laws shall prescribe. He shall be chairman of the Executive Committee and *ex-officio* a member of all committees, and shall have a general supervision over the affairs of the Association.

ARTICLE VII.—Vice-Presidents.

It shall be the duty of the First Vice-President to preside during the absence of the President, and, in case of the disability of the President for any cause, to become President during the continuance of such disability until his successor is elected, as provided for in Article V. In the absence of the President and First Vice-President the same provision will apply to the Second Vice-President.

ARTICLE VIII.—Secretary.

It shall be the duty of the Secretary to collect all annual dues from members and other moneys due to the Association as soon as the same shall be payable, and to keep a full, true and correct account of all moneys of the Association which shall come into his hands (including the expenditure thereof), and shall render a report thereof to each regular meeting, and shall furnish such further and detailed statements as the President or Executive Committee may require. Disbursements shall be made by him only, under resolutions of the Executive Committee, or on bills approved by the President. Neither the Secretary, nor the Executive Committee, nor any officer of the Association, shall have power to incur any debt or obligation on account of the Association beyond the amount of cash in the treasury available for paying such debt or obligation.

It shall be the duty of the Secretary to keep a correct list of the companies which have signified their desire to be represented in the Association ; also a list of the in-

dividual members of the Association; to keep the minutes of the proceedings of each meeting, and to publish the substance of the same after each session of the regular or special meetings, with a list of the officers and committees. He shall also notify each member, by circular, of the time and place of each meeting, and attend to all other duties pertaining to the office.

The Secretary shall give bond for the strict performance of his duties, and for the protection of the President and members of the Association. This bond shall run in favor of _____ Trustee, of the Association of American Railway Accounting Officers and his successors in office for the benefit of the members of said Association, whose names appear upon the rolls of the Association, and he is hereby authorized and empowered to accept such bond, and in case of default to bring suit to enforce such bond. The President *ex-officio* shall be Trustee.

ARTICLE IX.—Executive and Standing Committees.

The Executive Committee shall consist of eight members in addition to the President and two Vice-Presidents. The President and Vice-Presidents of the Association shall, by virtue of their offices, be members of the Executive Committee. It shall be the duty of this committee to prepare a synopsis of the business requiring consideration at each meeting, and report the same as soon as the meeting is organized; to supervise and audit the accounts of officers; to settle all questions arising under this Constitution or the By-Laws of the Association (when the Association is not in session), and report their acts to the next regular meeting for approval or revision; it shall also designate (through the President) the members to deliver addresses at the meetings of the Association, and designate the subject of such addresses; it shall appoint a Secretary pro tem in case of the disability or disqualification of the regular incumbent. The Executive Committee shall have power to fill any vacancies occurring in its membership by election from among the members of the Association. It may be called together at any time by the President or by a majority of its members. Five members shall constitute a quorum to transact business, but a less number may adjourn from time to time.

There shall be *seven (7) Standing Committees, i. e., a Standing Committee on Corporate, Fiscal and General Accounts, consisting of twenty-five (25) members, a majority of whom shall constitute a quorum; a Standing Committee on Freight Accounts, consisting of fifteen members, eight of whom shall constitute a quorum; a Standing Committee on Passenger Accounts, consisting of fifteen members, eight of whom shall constitute a quorum; a Standing Committee on Disbursement Accounts, consisting of nine members, five of whom shall constitute a quorum; a Standing Committee on Car Accounts and Miscellaneous Revenue Accounts, consisting of nine members, five of whom shall constitute a quorum; a Standing Committee on Statistics, consisting of nine members, five of whom shall constitute a quorum; and a Standing Committee on Accounts with the Government, consisting of nine members, five of whom shall constitute a quorum.*

The Standing Committee on Corporate, Fiscal and General Accounts shall be appointed from the Chief Accounting Officers of lines members of the Association, who shall hold office until disqualified by change of service, or retirement. The Standing Committees on Freight, Passenger, Disbursements, Car Accounts and Miscellaneous Revenue Accounts, Statistics, and Accounts with the Government, shall be appointed immediately after the annual meeting in each year in the following manner, and shall hold office until their successors are appointed, viz.: Eight members shall be appointed on the Standing Freight Committee, and a like number on the Standing Passenger Committee, for a term of two years. Also seven members on the Standing Freight Committee and Standing Passenger Committee, for a term of one year. At each succeeding annual meeting seven members, or eight members, alternately, shall be appointed for a term of two years, to take the place of retiring members. Five members shall be appointed on the Standing Disbursements Committee, a like number on the Standing Committee on Car Accounts and Miscellaneous Revenue Accounts, a like number on the Standing Committee on Statistics, and a like number on the Standing Committee on Accounts with the Government, for a term of two years, and

four members on the Standing Disbursements Committee, Standing Committee on Car Accounts and Miscellaneous Revenue Accounts, Standing Committee on Statistics, and Standing Committee on Accounts with the Government. At each succeeding meeting five members, or four members, alternately, shall be appointed for a term of two years, to take the place of retiring members.

It shall be the duty of the Standing Committee on Corporate, Fiscal and General Accounts to consider matters incident to the general or higher branches of railway accounting, including accounts and returns required by the National and State Commissions.

It shall be the duty of the Standing Committees on Freight, Passenger, Disbursements, Car Accounts and Miscellaneous Revenue Accounts, Statistics and Accounts with the Government, respectively, to consider all matters referred to them by the Association or the Executive Committee, and report to the Association thereon.

ARTICLE X.—Meetings.

The annual meetings of the Association shall be held on the last Wednesday in either the months of April, May, June, July, August or September of each year. The location and time of such meetings shall be determined at the preceding meeting in manner as follows: Each member entitled to vote as aforesaid shall designate his choice by ballot, and the place named by a majority shall be fixed for holding the next meeting.

Special meetings of the Association shall be called at any time or place by the President, at the request of a majority of the Executive Committee.

A quorum to do business shall consist of not less than the representatives of twenty-five independent roads or systems, but a less number may adjourn from time to time.

ARTICLE XI.—By-Laws.

The Association may adopt by-laws for executing the provisions of this Constitution and regulating its proceedings.

ARTICLE XII.—Change of Constitution.

This Constitution can be changed only by amendment.

to be offered at any regular meeting and adopted at the next regular meeting by a vote of not less than two-thirds of a quorum of members then present.

BY-LAWS.

SECTION I.

An annual meeting shall be held at such place as may be fixed at the preceding meeting. It shall be the duty of the Secretary to give thirty days' notice, by mail, to the members of the Association, of the place and hour of holding such meeting.

SECTION II.

The meeting shall be called to order promptly, as provided in Section I, by the President, and the Secretary shall call the roll of members. If a quorum be present the meeting shall immediately proceed to business. If no quorum shall be present, those assembled may adjourn, not to exceed twenty-four hours, at the expiration of which time, if no quorum is present, the meeting shall be adjourned *sine die*.

SECTION III.

The order of business shall be as follows:

1. Calling roll of members.
2. Reading minutes of last meeting.
3. Address of President.
4. Report of Executive Committee.
5. Consideration of report of Executive Committee.
6. Reports of Standing Committees.
7. Consideration of reports of Standing Committees.
8. Reports of Special Committees.
9. Consideration of reports of Special Committees.
10. Reading of Addresses.
11. Unfinished Business.
12. New Business.
13. Election of Officers and Executive Committee.
14. Fixing time and location of next meeting.

SECTION IV.

Reports of the Executive Committee and of all Standing Committees shall be filed with the Secretary of the Association at least forty days before the date of meeting of the Association, at which such reports are to be presented, and it shall be the duty of the Secretary to mail printed copies of such reports to all members of the Association thirty days prior to the meeting at which they are to be presented. Supplemental action on the part of the Executive Committee and of all Standing Committees, within forty days prior to the meeting of the Association may be embodied in the reports of the said committees and form part of the respective reports.

Reports of other committees and resolutions offered for consideration, shall always be in writing; and on request of chairman, or any member, the maker of any motion shall reduce the same to writing before it shall be entertained.

SECTION V.

The proceedings of meetings shall be conducted according to Roberts' Rules of Order, so far as applicable.

SECTION VI.

None but the regular representatives and honorary members of the Association shall be present at any meeting of the same, or at the meeting of any committee thereof; provided, that by general consent the President may invite visitors to seats at any meeting of the Association.

SECTION VII.

No proposition, invitation or resolution that does not pertain to the legitimate business of the Association shall be entertained, except by unanimous vote.

SECTION VIII.

It shall be the duty of the principal officer in charge of the accounting department of any company represented in this Association to give immediate notice to the Secretary of any change in his organization affecting membership in the Association.

SECTION IX.

Addresses may be delivered at each regular meeting by members designated by the Executive Committee through the President; or in the event of the Executive Committee failing to act, then by the President. The number of addresses to be delivered at any meeting and the limit of time to be occupied in delivery thereof shall be in the discretion of the Executive Committee.

SECTION X.

The fiscal year of the Association shall end on May 31 of each year.

The annual dues of members shall be seven dollars, and shall be collected by the Secretary in advance. To provide additional funds that may be necessary from time to time, the Executive Committee shall levy assessments, which assessments shall be made upon a per capita basis. Any member not paying his dues within six months after the date of the annual meeting shall forfeit his membership, and his name shall be dropped from the roll of members after one reminder from the Secretary, by registered mail.

In case a member severs his connection with the transportation company to which he is accredited on the records of the Association, his membership shall be transferable, without further cost for the period such member may have paid dues, to such other representative of the accounting department of said company as may be designated by its chief accounting officers in a written notice to the Secretary of the Association.

SECTION XI.

With the exception of Section VII., the By-Laws of the Association, as herein provided, or any order of business pending upon the same, may be temporarily suspended for consideration of any specific matter by a two-thirds quorum vote of the members present.

SECTION XII.

These By-Laws may be altered, amended or repealed at any regular meeting of the Association by a vote of two-thirds of a quorum of members present. Provided, that notice thereof shall be given to members on the call issued by the Secretary for such meeting.

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NEW BUSINESS.

STAR UNION LINE.

"PITTSBURGH, PA., March 11, 1907.

"MR. C. G. PHILLIPS,

"Secretary, Ass'n of American Ry. Accounting Officers,

"*Shippers Name on Way-Bills.*"

"*Dear Sir:*—If in time, would you please docket for consideration at next meeting of the Association, the question of 'showing the names of shippers on way-bills,' also, particularly at junction points, that the road delivering the freight to another shows the name of the shipper so that the delivering line may be able to give this information to consignees. While I appreciate the fact that this is not required by consignees on the great bulk of traffic, a great many consignees, particularly larger firms, are requiring it, and give us considerable trouble in having to trace back over the line to get the information, which is a very slow operation and frequently unsuccessful.

"I would like to have the Association consider this matter and see if we cannot arrange to have this information shown.

"Yours truly,

"JNO. T. DENNISTON,
"Auditor."

OFFICERS AND EXECUTIVE COMMITTEES, PREVIOUS YEARS.

YEAR.	OFFICERS.	EXECUTIVE COMMITTEE.
1888-1889.	Marshall M. Kirkman President M. Riebenack First Vice-President G. L. Lansing Second Vice-President C. G. Phillips Secretary-Treasurer	J. P. Whitehead. Cushman Quarrier. S. M. Williams. D. A. Waterman.
1889-1890.	M. Riebenack President Stephen Little First Vice-President Cushman Quarrier Second Vice-President C. G. Phillips Secretary-Treasurer	Chauncey Kelsey. J. C. Courtney. A. Douglas. O. W. Mink.
1890-1891.	M. Riebenack President Cushman Quarrier First Vice-President D. A. Waterman Second Vice-President C. G. Phillips Secretary-Treasurer	Chauncey Kelsey. J. C. Courtney. A. Douglas. O. W. Mink.
1891-1892.	Cushman Quarrier President D. A. Waterman First Vice-President Chauncey Kelsey Second Vice-President C. G. Phillips Secretary-Treasurer	C. I. Sturgis. S. M. Williams. J. P. Whitehead. C. P. Leland.
1892-1893.	D. A. Waterman President G. W. Booth First Vice-President J. O. Clifford Second Vice-President C. G. Phillips Secretary-Treasurer	C. I. Sturgis. S. M. Williams. J. P. Whitehead. C. P. Leland.
1893-1894.	C. P. Leland President G. L. Lansing First Vice-President G. M. Taylor Second Vice-President C. G. Phillips Secretary-Treasurer	J. C. Welling. M. Riebenack. G. L. Lansing. Carlton Hillyer.
1894-1895.	C. I. Sturgis President Erastus Young First Vice-President E. S. Thomas Second Vice-President C. G. Phillips Secretary-Treasurer	H. M. Kochersperger. W. K. Gillett. L. A. Robinson. W. N. D. Winne.

OFFICERS AND EXECUTIVE COMMITTEES. PREVIOUS YEARS.—Continued.

YEAR.	OFFICERS.	EXECUTIVE COMMITTEE.
1895-1896.	G. W. Booth..... President A. Judson Burt..... First Vice-President H. M. Kochersperger..... Second Vice-President C. G. Phillips..... Secretary-Treasurer	S. C. Johnson. R. I. Farrington. C. H. Hill. P. A. Hewitt. W. H. Dudley. J. W. Cox.
1896-1897.	Erastus Young..... President H. M. Kochersperger..... First Vice-President Carlton Hillier..... Second Vice-President C. G. Phillips..... Secretary-Treasurer	R. I. Farrington. R. H. Hill. W. H. Dudley. T. W. Roby.
1897-1898.	H. M. Kochersperger..... President P. A. Hewitt..... First Vice-President R. I. Farrington..... Second Vice-President C. G. Phillips..... Secretary-Treasurer	I. G. Ogden. H. D. Bulkley. G. S. Hobbs. C. G. Warner.
1898-1899.	P. A. Hewitt..... President H. D. Bulkley..... First Vice-President D. Jones..... Second Vice-President C. G. Phillips..... Secretary-Treasurer	H. C. Whitehead. J. S. Ford. J. O. Clifford. L. F. Sullivan.
1899-1900.	H. D. Bulkley..... President I. G. Ogden..... First Vice-President A. Douglas..... Second Vice-President C. G. Phillips..... Secretary-Treasurer	W. Nicholson. H. A. Rubidge. G. I. Pollock. W. B. Bend.
1900-1901.	I. G. Ogden..... President A. Douglas..... First Vice-President J. S. Ford..... Second Vice-President C. G. Phillips..... Secretary-Treasurer	L. F. Sullivan. C. H. Bronson. P. W. Hills. S. B. Schuyler.
1901-1902.	H. C. Whitehead..... President W. B. Bend..... First Vice-President J. W. Renner..... Second Vice-President C. G. Phillips..... Secretary-Treasurer	G. B. Dunbar. W. J. Hobbs. C. S. Sutton. L. A. Jones. Geo. B. Dunbar. L. A. Jones. H. A. Dunn. R. Fenby. Frank Nay.

OFFICERS AND EXECUTIVE COMMITTEES. PREVIOUS YEARS.—Continued.

YEARS.	OFFICERS.	EXECUTIVE COMMITTEE.
1902-1903	W. B. Bend.....President J. W. Renner.....First Vice-President A. D. Parker.....Second Vice-President C. G. Phillips.....Secretary-Treasurer	A. I. Culver. H. A. Dunn. R. Fenby. Frank Nay.
1903-1904.	J. W. Renner.....President A. D. Parker.....First Vice-President J. O. Clifford.....Second Vice-President C. G. Phillips.....Secretary-Treasurer	A. H. Plant. H. I. Bettis. J. G. Drew. O. C. Post.
1904-1905.	A. D. Parker.....President J. O. Clifford.....First Vice-President A. H. Plant.....Second Vice-President C. G. Phillips.....Secretary	L. P. Sullivan. S. C. Johnson. W. F. Dudley. T. W. Roby.
1905-1906.	J. O. Clifford.....President A. H. Plant.....First Vice-President T. W. Roby.....Second Vice-President C. G. Phillips.....Secretary	L. P. Sullivan. S. C. Johnson. W. F. Dudley. T. W. Roby.
1906-1907.	A. H. Plant.....President Frank Nay.....First Vice-President W. J. Hobbs.....Second Vice-President C. G. Phillips.....Secretary	C. F. Krebs. W. E. Bailey. J. F. Fairlamb. W. J. Hobbs.
		H. A. Gray. F. Nay. J. W. Cox. G. B. Dunbar.
		H. A. Gray. E. A. Stockton. Jos. W. Cox. George B. Dunbar.
		C. F. Krebs. F. A. Healy. G. N. Wilson. M. P. Blauvelt.

STANDING FREIGHT COMMITTEES, PREVIOUS YEARS

1889-1890.

D. Jones (<i>Chmn.</i>),	G. W. Booth,	W. McCoy,	E. R. Murphy.
C. D. Bird (<i>Sec.</i>),	J. T. Denniston,	W. A. Ross,	Robert Fyffe.
I. G. Ogden,	W. Hawn,	H. C. Clements,	C. J. Wilder
J. W. Sprong,	A. D. Oyer,	E. H. C. Taylor,	

1890-1891.

G. W. Booth (<i>Chmn.</i>),	C. S. Sutton,	A. S. VanKuran,	C. H. Webb,
C. D. Bird (<i>Sec.</i>),	G. M. Taylor,	A. McElevey,	Robert Toombs,
W. H. Dudley,	J. W. Baird,	G. N. Wilson,	T. W. Roby.
A. D. Oyer,	F. Fairman,	J. E. Dennison,	

1891-1892.

G. M. Taylor (<i>Chn.</i>),	A. D. Oyer,	Thos. Eedson,	J. M. Lyon,
C. D. Bird (<i>Sec.</i>),	A. S. VanKuran,	P. A. Hewitt,	R. R. Metheany,
F. Fairman,	C. S. Sutton,	R. H. Hill,	Louis Stewart.
W. Randall,	C. Garnsey, Jr.	D. B. Howard,	

1892-1893.

G. M. Taylor (<i>Chn.</i>),	J. M. Lyon,	R. L. Gibbs,	Thos. Eedson,
C. D. Bird (<i>Sec.</i>),	R. R. Metheany,	W. Nicholson,	P. A. Hewitt,
R. H. Hill,	C. S. Sutton,	D. Adams,	L. F. Sullivan.
D. B. Howard,	C. T. Morel,	G. W. Miller,	

1893-1894.

C. T. Morel (<i>Chmn.</i>),	D. Adams,	W. H. Dudley,	W. J. Dickinson,
C. D. Bird (<i>Sec.</i>),	G. W. Miller,	W. E. Miner,	J. M. Lyon,
R. L. Gibbs,	L. F. Sullivan,	A. D. Oyer,	J. W. Coxe.
W. Nicholson,	C. S. Sutton,	R. H. Hill,	

1894-1895.

W. Nicholson,	A. D. Oyer,	L. A. Jones,	S. B. Schuyler,
(<i>Chairman</i>),	R. H. Hill,	L. F. Sullivan,	R. S. McIver,
C. S. Sutton (<i>Sec.</i>),	W. J. Dickinson,	G. H. Crosby,	T. W. Roby,
W. H. Dudley,	J. M. Lyon,	G. Ziegler,	J. B. Brownell.

1895-1896.

W. Nicholson	S. B. Schuyler,	J. Justice,	Wm. O'Connell,
(<i>Chairman</i>),	R. S. McIver,	E. E. Kruthoffer,	C. D. Bird,
C. S. Sutton (<i>Sec.</i>),	J. B. Brownell,	C. H. Bronson,	M. C. Tully,
R. V. McBain,	L. F. Sullivan,	A. D. Oyer,	F. H. Crump.

1896-1897.

W. Nicholson	E. E. Kruthoffer,	M. C. Tully,	R. S. McIver,
(<i>Chairman</i>),	C. H. Bronson,	F. H. Crump,	W. F. Dudley,
A. D. Oyer (<i>Sec.</i>),	W. O'Connell,	W. C. Scott,	J. G. Drew,
J. Justice,	C. D. Bird,	D. B. Howard,	O. C. Post.

1897-1898.

E. P. Campbell	F. E. Draper,	C. W. Haskins,	R. S. McIver,
(<i>Chairman</i>),	H. J. Stirling,	A. D. Oyer,	W. F. Dudley
W. C. Scott (<i>Sec.</i>),	S. G. Brown,	W. Nicholson,	J. G. Drew,
W. B. Scott,	J. L. Kirk,	D. B. Howard,	O. C. Post.

1898-1899.

C. S. Sutton (<i>Chn.</i>),	J. F. Titus,	J. M. Lyon,	H. J. Stirling,
W. Randall (<i>Sec.</i>),	O. D. James,	J. L. Burgess,	R. E. Berger,
R. R. Metheany,	W. C. Scott,	J. L. Kirk,	G. W. Lishawa.
E. E. Kruthoffer,	J. Collord,	W. B. Scott,	

1899-1900.

C. S. Sutton (<i>Chn.</i>),	J. F. Titus,	Geo. Becker,	C. B. Hayes,
H. J. Stirling (<i>Sec.</i>),	O. D. James,	W. H. Burns,	J. M. Watkins,
R. R. Metheany,	Jas. Collord,	R. E. Kimbell,	Jas. Clouston.
E. E. Kruthoffer,	J. M. Lyon,	G. S. Hobbs,	

1900-1901.

H. J. Stirling (<i>Chn.</i>),	R. E. Kimbell,	J. C. Hunter,	W. T. McCulloch
W. Randall (<i>Sec.</i>),	G. S. Hobbs,	W. Q. Morcom,	T. Eedson,
G. Becker,	C. B. Hayes,	C. W. Gardner,	J. B. Brownell.
W. H. Burns,	J. W. Watkins,	J. Justice,	

1901-1902.

W. Randall (<i>Chn.</i>),	J. Justice,	J. W. Coxe,	J. C. Hunter,
H. J. Stirling (<i>Sec.</i>),	W. T. McCulloch,	C. H. Davis,	C. J. Wilder,
W. Q. Morcom,	T. Eedson,	B. Young,	H. D. Foster.
C. W. Gardner,	J. B. Brownell,	F. A. Healy,	

STANDING FREIGHT COMMITTEES, PREVIOUS
YEARS—Continued.

1902-1908

J. O. Clifford (<i>Chn.</i>),	B. Young,	D. W. Horsburgh	E. J. Leahy,
R. E. Kimbell (<i>Sec.</i>)	H. J. Stirling,	H. D. Foster,	M. F. Molloy,
J. W. Coxe,	F. A. Healy,	J. H. Burroughs,	J. D. Nettleship.
C. H. Davis,	W. Randall,	A. S. Jennings,	

1903-1904

J. O. Clifford (<i>Chn.</i>)	W. F. Molloy,	J. M. Watkins.	F. A. Healy,
R. E. Kimbell (<i>Sec.</i>)	J. D. Nettleship,	R. S. McIver,	W. J. Healy,
G. H. Burroughs,	Wm. Nicholson,	C. H. Bronson,	H. H. Fleming
E. J. Leahy.	Jefferson Justice	Jno. T. Denniston.	

1904-1905

C. D. Bird (<i>Chn.</i>)	R. S. McIver,	W. H. Burns,	R. E. Berger,
R. E. Kimbell (<i>Sec.</i>)	Jno. T. Denniston,	O. D. James,	M. D. Royer,
Jefferson Justice	F. A. Healy,	W. H. Anderson,	F. M. Dewees.
J. M. Watkins.	J. B. Brownell,	W. J. Healy,	

1905-1906.

C. D. Bird (<i>Chn.</i>),	R. E. Berger,	Jefferson Justice,	T. Eedson,
R. E. Kimbell (<i>Sec.</i>)	F. M. Dewees,	W. H. Burns,	W. Q. Morcom,
W. H. Anderson,	F. A. Healy,	R. S. Dousman.	J. M. Watkins.
W. J. Healy,	J. F. Shepherd,	Bertram Young.	

1906-1907.

J. F. Shepherd (<i>Chn.</i>)	Bertram Young,	J. O. Clifford,	R. E. Berger,
Jefferson Justice,	Thos. Eedson,	R. E. Kimbell,	J. D. Nettleship.
W. H. Burns,	W. Q. Morcom,	W. J. Healy,	Wm. Richards,
R. S. Dousman,	J. M. Watkins,	W. D. Beymer.	

STANDING PASSENGER COMMITTEES, PREVIOUS YEARS.

1889-1890.

E. M. Underhill (<i>Chairman</i>), F. O. Waldo (<i>Sec.</i>), H. M. Kochersperger,	E. P. Campbell, W. L. Doyle, H. W. McFarlane, J. P. Curry,	J. T. Penton, C. M. Crump, C. T. Morel, R. Fenby,	E. P. Pryor, W. Randall, J. H. Sturgis, C. W. Gardner.
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1890-1891.

W. Randall (<i>Chn.</i>), F. O. Waldo (<i>Sec.</i>), W. L. Doyle, H. W. McFarlane.	C. M. Crump, R. Fenby, W. H. Park, J. H. Shearing.	Geo. Wolf, C. S. Covert, W. S. Roney, O. C. Post,	O. W. Cooke, W. K. Gillett, W. I. Riach.
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1891-1892.

W. K. Gillett (<i>Chn.</i>), H. W. McFarlane (<i>Secretary</i>), C. S. Covert,	A. J. Gillingham, A. D. Joslin, J. H. Shearing, J. D. Penton,	G. B. Griggs, L. N. Hopkins, R. C. Mann, C. H. Quarles,	E. H. C. Taylor, F. A. Wyman, J. W. Cox, O. W. Cooke.
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1892-1893.

L. N. Hopkins (<i>Ch.</i>), H. W. McFarlane (<i>Secretary</i>), G. B. Griggs,	C. M. Atwood, C. H. Quarles, E. H. C. Taylor, F. A. Wyman,	J. W. Cox, W. H. Dudley, W. Randall, C. H. Davis,	J. H. Shearing, F. B. Southard, C. E. Wermuth, T. W. Roby.
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1893-1894.

A. J. Gillingham, (<i>Chairman</i>), H. W. McFarlane (<i>Secretary</i>), C. H. Davis,	W. Randall, J. H. Shearing, F. B. Southard, C. E. Wermuth, T. W. Roby,	W. F. Parsons, F. M. Brine, J. Landgraf, C. S. Covert, W. R. Hancock,	P. O. Hawn, W. G. Shaw.
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1894-1895.

A. J. Gillingham, (<i>Chairman</i>), P. C. Hawn (<i>Sec.</i>), W. F. Parsons,	F. M. Brine, J. Landgraf, Jr., C. S. Covert, W. G. Shaw,	A. E. Delf, S. C. Cooper, W. F. VanBergen, E. M. Tacy,	G. B. Griggs, J. K. Frederick, E. B. Pryor, A. D. Parker.
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1895-1896.

F. O. Waldo (<i>Chn.</i>), J. M. Watkins (<i>Sec.</i>), S. C. Cooper, W. F. VanBergen,	E. M. Tacy, G. B. Griggs, J. K. Frederick, E. B. Pryor,	A. D. Parker, C. H. Quarles, W. S. Roney, F. B. Everett,	J. E. Cox, C. W. McGuire, E. D. Usner.
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1896-1897.

F. O. Waldo (<i>Chn.</i>), J. M. Watkins (<i>Sec.</i>), C. H. Quarles, W. S. Roney,	F. B. Everett, J. E. Cox, C. W. McGuire, E. D. Usner,	H. D. Foster, C. H. Gardner, S. G. Brown, H. W. McFarlane,	W. L. Maury, A. J. Gillingham, C. M. Atwood.
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1897-1898.

J. M. Watkins (<i>Chn.</i>), C. Messick (<i>Sec.</i>), T. J. Wasson, J. E. Starke,	A. Temple, E. W. Warnick, S. Y. McNair, H. D. Foster,	C. W. Gardner, A. P. Deeds, H. W. McFarlane, W. L. Maury,	A. J. Gillingham, C. M. Atwood.
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1898-1899.

J. M. Watkins (<i>Chn.</i>), F. A. Wyman, R. L. Porter, A. J. Gillingham,	J. H. Shearing, H. W. McFarlane, F. M. Brine, T. J. Wasson,	J. F. Fairlamb, J. E. Starke, A. Temple,	E. W. Warnick, C. H. Bronson, C. Messick.
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1899-1900.

J. H. Shearing (<i>Chn.</i>), L. P. Jernigan, F. A. Wyman, A. J. Gillingham,	H. W. McFarlane, F. M. Brine, J. F. Fairlamb, W. F. Parsons,	L. P. Ecker, L. A. Jones, E. E. Foster, E. O. Reed,	Cooper Anderson, G. H. Lamkin.
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1900-1901.

W. F. Parsons (<i>Chn.</i>), J. F. Fairlamb, L. P. Ecker, E. E. Foster,	E. O. Reed, C. Anderson, G. H. Lamkin, H. W. McFarlane,	J. M. Watkins, P. Tyrell, J. A. Villeneuve, A. D. Joslin,	Geo. Sherriff, A. T. Cuddeback, J. J. Morrison.
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1901-1902.

A. D. Joslin (<i>Chn.</i>), H. W. McFarlane, P. Tyrell, J. A. Villeneuve,	G. Sheriff, A. T. Cuddeback, J. I. Morrison, J. F. Fairlamb,	C. S. Covert, F. B. Southard, L. K. Wenning, F. M. Brine.	J. M. Watkins, H. W. Walker, G. W. Poe,
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STANDING PASSENGER COMMITTEES, PREVIOUS YEARS.—Continued.

1902-1903.

A. D. Joslin, (Chn.),	L. K. Wenning,	G. W. Poe,	F. A. Wyman,
J. F. Fairlamb,	F. M. Brine,	H. W. McFarlane,	L. D. P'Pool,
C. S. Covert,	J. M. Watkins,	F. R. Twitchell,	C. H. Quarles,
F. B. Southard,	H. W. Walker,	J. J. Wingfield.	

1903-1904.

A. D. Joslin (Chn.)	R. S. Dousman,	J. H. Shearing,	J. F. Mitchell,
H. W. McFarlane,	J. J. Wingfield,	E. E. Foster,	J. B. Brownell,
F. M. Brine,	F. A. Wyman,	A. B. Bierck,	G. H. Lamkin
D. Laughlin.	H. J. Broderick,	C. A. Lutz.	

1904-1905.

A. J. Gillingham (Chn.)	A. B. Bierck,	J. A. Taylor,	F. M. Brine.
A. D. Joslin,	C. A. Lutz,	W. F. Van Bergen	H. J. Broderick
J. H. Shearing,	J. F. Mitchell,	C. J. McNitt,	L. G. Scott.
E. E. Foster	G. H. Lamkin	C. S. McMillan,	

1905-1906.

A. J. Gillingham	F. M. Brine,	G. S. LeGrand,	P. Tyrrell,
(Chairman),	J. A. Taylor,	H. J. Broderick,	C. D. Martin,
F. W. Meyer,	C. J. McNitt,	L. G. Scott,	G. E. Bissonnet,
H. A. St. John,	C. S. McMillan,	J. H. Shearing,	T. J. Heath.

1906-1907.

A. J. Gillingham	G. E. Bissonnet,	H. A. St. John,	W. F. Van Bergen,
(Chairman),	T. J. Heath,	J. L. Ferris,	George Becker,
G. S. Le Grand,	P. Tyrrell,	G. S. Cooper,	H. H. McIntyre,
F. Gray,	F. W. Meyer,	F. B. Southard,	Stuart McIntosh

STANDING COMMITTEES ON DISBURSEMENTS, PREVIOUS YEARS.

1891-1892.		
Erastus Young (<i>Chairman</i>), T. F. Brown (<i>Secretary</i>), G. J. Pollock,	W. H. Dudley, W. L. Maury, J. A. Barker,	J. D. Greene, N. S. Rutter, E. R. Murphy.
1892-1893.		
W. T. Thelin (<i>Chairman</i>), J. K. Frederick (<i>Secretary</i>), J. A. Barker,	J. D. Greene, N. S. Rutter, E. R. Murphy,	D. Jones, C. Quarrier, I. Anderson.
1893-1894.		
E. S. Thomas (<i>Chairman</i>), C. Quarrier, I. Anderson,	J. K. Frederick, O. A. Knipe, M. E. Barber,	H. C. Whitehead, A. J. Burt, G. J. Pollock.
1894-1895.		
C. Kelsey (<i>Chairman</i>), W. P. Durkee (<i>Secretary</i>), M. E. Barber,	A. J. Burt, G. J. Pollock, R. I. Farrington,	C. Hillyer, J. S. Ford, H. W. Walker.
1895-1896.		
C. Kelsey (<i>Chairman</i>), J. S. Ford (<i>Chmn. pro tem.</i>), H. W. Walker,	W. P. Durkee, G. O. Waterman, C. Hillyer,	I. Anderson, J. G. Drew, S. Chapman.
1896-1897.		
J. H. Sturgis (<i>Chairman</i>), G. O. Waterman, F. A. Healy,	I. Anderson, S. Chapman, A. Douglas,	D. C. Copperstone, I. S. Lauck, P. L. Fisher.
1897-1898.		
J. H. Sturgis (<i>Chairman</i>), L. A. Jones, C. V. Ware,	H. H. McKee, A. I. Culver, A. Douglas,	D. C. Copperstone, I. S. Lauck, P. L. Fisher.
1898-1899.		
J. H. Sturgis (<i>Chairman</i>), S. B. Schuyler, P. L. Fisher,	W. H. Park, L. A. Jones, C. V. Ware,	H. H. McKee, A. I. Culver, C. W. McGuire.
1899-1900.		
S. B. Schuyler (<i>Chairman</i>), C. W. McGuire (<i>Secretary</i>), J. C. Morris,	W. B. Park, D. W. Bigoney, E. B. Pryor,	J. L. Cramer, H. W. Walker, J. W. Richards.
1900-1901.		
H. W. Walker (<i>Chairman</i>), D. W. Bigoney, E. B. Pryor,	J. L. Cramer, J. W. Richards, J. Leslie,	I. S. Lauck, G. B. Dunbar, C. Hillyer.
1901-1902.		
A. H. Plant (<i>Chairman</i>), J. A. Leslie, C. Hillyer,	I. S. Lauck, W. P. Newton, R. R. Methcany,	S. C. Matthews, S. C. Johnson, C. F. Krebs.
1902-1903.		
C. F. Krebs (<i>Chairman</i>), R. R. Methcany, R. L. Porter,	S. C. Johnson, D. C. Copperstone, W. F. Dudley	S. C. Matthews, L. A. Jones, I. S. Lauck.
1903-1904.		
L. A. Jones (<i>Chairman</i>), D. C. Copperstone, W. F. Dudley,	E. A. Stockton, J. F. Shepherd, G. B. Howarth,	H. D. Foster, M. L. Bacon, C. F. Krebs.
1904-1905.		
L. A. Jones (<i>Chairman</i>), C. F. Krebs, J. F. Shepherd	G. B. Howarth, H. D. Foster, M. L. Bacon,	W. D. Tucker, H. H. Laughton, J. E. Price

STANDING COMMITTEES ON DISBURSEMENTS,
PREVIOUS YEARS—Continued.

1905-1906.

L. A. Jones (*Chairman*),
W. D. Tucker,
H. H. Laughton.

J. E. Price,
J. Leslie,
D. C. Copperstone,

T. J. Tobin,
R. Adams,
F. E. Draper.

1906-1907.

L. A. Jones (*Chairman*),
J. Leslie,
D. C. Copperstone.

T. J. Tobin,
R. Adams,
F. E. Draper,

H. H. Laughton,
J. E. Price,
W. D. Tucker.

**STANDING COMMITTEES ON CAR ACCOUNTS AND
MISCELLANEOUS REVENUE ACCOUNTS,
PREVIOUS YEARS.**

1898-1899.

S. C. Johnson (<i>Chairman</i>),	W. F. Dudley,	H. W. Walker.
S. C. Matthews,	M. J. Clark,	J. P. Curry,
G. B. Dunbar,	J. G. Drew,	D. C. Copperstone.

1899-1900.

S. C. Johnson (<i>Chairman</i>),	G. B. Dunbar,	E. M. Fisher,
M. J. Clark (<i>Secretary</i>),	W. F. Dudley,	A. B. Bierck,
S. C. Matthews,	G. W. Lishawa,	C. H. Davis.

1900-1901.

G. W. Lishawa (<i>Chairman</i>),	C. H. Davis,	W. O'Connell,
E. M. Fisher,	F. M. Luce,	W. B. Bend,
A. B. Bierck,	J. P. Curry,	J. P. Kerr.

1901-1902.

W. O'Connell (<i>Chairman</i>),	J. G. Drew,	C. E. Wermuth,
F. M. Luce,	H. L. Penny,	S. M. Hudson,
J. P. Kerr,	E. S. Benson,	F. W. Sutton.

1902-1903.

F. M. Luce (<i>Chairman</i>),	C. E. Wermuth,	D. B. Howard,
F. W. Sutton (<i>Secretary</i>),	S. M. Hudson,	H. L. Penny,
E. S. Benson,	Geo. Becker,	W. L. Seelig.

1903-1904.

F. M. Luce (<i>Chairman</i>)	H. L. Penny,	J. Landgraf, Jr.
G. Becker,	W. L. Seelig,	M. P. Blauvelt.
D. B. Howard,	J. W. Coxé,	J. B. Brittain.

1904-1905.

F. M. Luce (<i>Chairman</i>),	J. S. Ford,	E. F. P'Pool,
J. W. Coxé,	S. M. Hudson,	Fred Clark,
J. Landgraf, Jr.	H. W. Walker	W. O'Connell.

1905-1906.

G. S. Hobbs (<i>Chairman</i>),	Fred. Clark,	F. A. Clark,
H. W. Walker,	W. O'Connell,	Geo. Becker,
E. F. P'Pool,	R. M. Huddleston,	A. E. Delf.

1906-1907.

G. S. Hobbs (<i>Chairman</i>),	A. E. Delf.	W. D. Beymer,
F. A. Clark,	Fred Clark,	John F. Dinkey,
Geo. Becker,	R. M. Huddleston,	R. E. Kimbell.

STANDING COMMITTEES ON STATISTICS,
PREVIOUS YEARS.

1904-1905.

R. I. Farrington (*Chn.*).
A. L. Hawley,
J. B. Brittain,

H. A. Gray,
H. M. Kochersperger,
M. P. Blauvelt,

C. Haydon,
Geo. B. Dunbar,
R. Toombs.

1905-1906

W. N. D. Winne (*Chairman*).
H. L. Hawley,
Jno. Brittain,

H. A. Gray,
H. M. Kochersperger,
J. H. Bradbury,

I. G. Ogden,
W. H. Dudley,
S. B. Schuyler,

1906-1907.

H. A. Gray (*Chairman*).
J. H. Bradbury,
I. G. Ogden,

W. H. Dudley,
S. B. Schuyler,
G. N. Wilson,

H. M. Kochersperger,
M. P. Blauvelt,
W. E. Bailey.

STANDING COMMITTEE ON ACCOUNTS WITH THE
GOVERNMENT, PREVIOUS YEARS.

1905-1906.

A. H. Plant (*Chairman*),
M. M. Kirkman,
G. W. Booth,

M. Riebenack,
Erastus Young,
C. I. Sturgis,

H. C. Whitehead,
L. F. Sullivan,
W. T. McCulloch.

1906-1907.

G. W. Booth (*Chairman*),
M. M. Kirkman,
M. Riebenack.

Erastus Young,
C. B. Hayes,
C. I. Sturgis.

W. E. Bailey,
L. F. Sullivan,
W. T. McCulloch

SPECIAL COMMITTEES, PREVIOUS YEARS.

1888—ORIGINAL COMMITTEE OF FIFTEEN FOR ORGANIZING
ASSOCIATION.

M. M. Kirkman (<i>Chairman</i>),	C. C. Harvey,	C. G. Warner,
S. B. Willey,	H. M. Kochersperger,	D. A. Waterman.
Wm. C. Healion,	W. Hawn,	M. Riebenack,
E. Young,	J. A. Barker,	T. J. Hyman,
E. M. Underhill,	S. H. Ayers,	C. Quarrier

1889—COMMITTEE OF CONFERENCE WITH NATIONAL ASSOCIATION OF
GENERAL PASSENGER AND TICKET AGENTS

1890.

C. P. Leland (<i>Chairman</i>),	J. C. Courtney,	J. W. Renner.
W. Randall (<i>Chairman</i>),	F. O. Waldo,	A. J. Gillingham.

1889-1890—PASSENGER COMMITTEE.

C. H. Warren (<i>Chairman</i>),	W. N. D. Winne,	A. J. Gillingham.
C. I. Sturgis,	T. J. Hyman,	E. W. Allen,
C. P. Leland,	C. G. Warner,	L. A. Robinson,
W. B. McKee,	A. D. Joslin,	W. F. Van Bergen.
T. W. Roby,	J. W. Coxie,	

1889-1890—TERRITORIAL COMMITTEES ON SETTLEMENT OF
JOINT FREIGHT ACCOUNTS.G. M. Taylor, - - - - - (*Chairman*).

1890-1891—EXPRESS SETTLEMENTS.

A. Donaldson (<i>Chairman</i>),	J. C. Welling,	W. Mahl,
C. F. Diefendorf,	D. A. McKinlay,	E. H. C. Taylor.
C. L. Loop,		

1891-1892.

S. Anderson (<i>Chairman</i>),	E. P. Campbell,	E. S. Thomas.
A. Wyman,	A. D. Penfold,	

1892-1893.

S. Anderson (<i>Chairman</i>),	A. D. Penfold,	C. G. Warner.
F. A. Wyman,	C. W. Gardner,	W. K. Gillett,
E. P. Campbell,	W. N. D. Winne,	W. R. Jones.

1894-1895.

S. Anderson (<i>Chairman</i>),	W. N. D. Winne,	W. R. Jones,
F. A. Wyman,	G. O. Waterman,	C. W. Gardner,
E. P. Campbell,	W. K. Gillett,	D. D. Davis.

1895-1896.

S. Anderson (<i>Chairman</i>),	M. E. Barber,	J. H. Shearing.
R. S. Dousman,	L. N. Hopkins,	C. V. Ware,
F. A. Wyman,	W. J. Dickinson,	R. Fenby.

1889—NOMENCLATURE.

J. S. Ford (<i>Chairman</i>),	J. A. Shinn,	J. P. Curry.
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1890.

C. Hillier (<i>Chairman</i>), J. P. Kerr,	D. B. Howard, C. V. Ware, I. McQuilkin.	J. C. Broekamit, P. A. Hewitt.
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J. H. Sturgis (<i>Chairman</i>), J. O. Clifford, W. F. Dudley,	J. T. Penton, G. J. Pollock, T. F. Brown, J. Justice.	J. A. Barker, C. M. Atwood, A. D. Joslin,
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1897-1898 AND 1898-1899.

Erastus Young (<i>Chairman</i>), Geo. Becker,	J. W. Richards, A. D. Joslin.	Carlton Hillier.
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1891-1892—CLAIMS.

J. T. Denniston (<i>Chairman</i>), J. S. Ford,	W. L. Ritchey, G. O. Waterman, J. H. Sturgis	E. M. Underhill, A. Douglas,
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1894-1895.

J. H. Sturgis (<i>Chairman</i>), T. Edson,	J. O. Clifford, J. D. Maney,	H. C. Whitehead.
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1894-1895—CAR ACCOUNTING.

R. S. Dousman (<i>Chairman</i>), A. Douglas,	A. D. Penfold, G. W. Lishawa,	J. P. Jernigan.
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1896-1897.

S. C. Johnson (<i>Chairman</i>), E. S. Thomas,	J. S. Ford, F. B. Everett,	W. S. Whitney.
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1897-1898.

S. C. Johnson (<i>Chairman</i>), G. B. Dunbar (<i>Secretary</i>).	T. J. Hyman, F. B. Everett,	A. D. Penfold.
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CONFERENCE WITH STATISTICIAN INTERSTATE COMMERCE
COMMISSION—OPERATING EXPENSES.

1893-1894.

M. Riebenack (<i>Chairman</i>),	D. A. Waterman, E. Young.	H. D. Bulkley,
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1894-1895.

M. Riebenack (<i>Chairman</i>),	D. A. Waterman,	E. Young.
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1895-1896.

M. Riebenack (<i>Chairman</i>),	E. Young,	H. D. Bulkley.
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1895-1896—FORMULATING SET OF GENERAL ACCOUNTS.

C. I. Sturgis (<i>Chairman</i>), G. L. Lansing,	E. S. Thomas, C. T. Morel,	W. N. D. Winne.
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1896-1897—MISCELLANEOUS SETTLEMENTS.

J. O. Clifford (<i>Chairman</i>), F. E. Draper,	H. A. Rubidge, P. A. Hewitt,	S. C. Matthews
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1897-1898—CONFERENCE WITH MASTER CAR BUILDERS' ASS'N.

G. W. Booth (<i>Chairman</i>),	L. F. Sullivan,	J. D. Greene.
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**1897-1898—CLASSIFICATION OF CONSTRUCTING AND OPERATING
EXPENSES FOR ELECTRIC RAILWAYS.**

H. M. Kochersperger (*Chrmn.*), H. D. Bulkley, M. Riebenack.

1898-1899—TRAIN AND LOCOMOTIVE MILEAGE.

R. I. Farrington (*Chairman*), G. S. Hobbs, L. F. Sullivan.

1899-1900—REVISION OF CONSTITUTION.

Carlton Hillyer (*Chairman*), Erastus Young, M. Riebenack.

1902-1903.

A. D. Parker (*Chairman*), C. H. Bronson, W. N. D. Winne.

1900-1901—FREIGHT CLAIMS.

H. C. Whitehead (*Chairman*), C. F. Krebs, C. D. Bird.
A. H. Plant, R. Anderson, F. E. Draper.

1900-1901-1902-1903—MILEAGE STATISTICS.

G. S. Hobbs (*Chairman*), R. I. Farrington, P. W. Hills.
L. F. Sullivan, S. C. Johnson, R. A. White
(Vice Hills 1902)

1900-1901-1902—GOVERNMENT TRANSPORTATION.

M. M. Kirkman (*Chairman*), J. F. Fairlamb, A. H. Plant,
E. Young, G. W. Booth, W. Mahl,
M. Riebenack, C. I. Sturgis, H. C. Whitehead.

1902-1903.

A. H. Plant (*Chairman*), M. Riebenack, C. I. Sturgis,
M. M. Kirkman, J. F. Fairlamb, W. Mahl,
L. F. Sullivan, G. W. Booth, H. C. Whitehead.

1903-1904.

A. H. Plant (*Chairman*), J. F. Fairlamb, Wm. Mahl,
M. M. Kirkman, G. W. Booth, H. C. Whitehead,
M. Riebenack, C. I. Sturgis, L. F. Sullivan.

1904-1905.

A. H. Plant (*Chairman*), M. Riebenack, Wm. Mahl,
M. M. Kirkman, J. F. Fairlamb, H. C. Whitehead,
G. W. Booth, C. I. Sturgis, L. F. Sullivan,
E. Young

**1900-1901—CONSOLIDATION OF DECISIONS—CLASSIFICATION
OF OPERATING EXPENSES.**

M. Riebenack (*Chairman*), G. B. Dunbar, R. A. White.
W. Mahl, S. B. Schuyler.

1901-1902-1903—STANDARD CIPHER CODE.

W. B. Bend (*Chairman*), R. Toombs, M. D. Royer.

1903-1904.

M. D. Royer (*Chairman*), R. Toombs, R. E. Berger.

**1901-1902—TO ATTEND NATIONAL AND STATE R. R. COMMIS-
SIONERS' CONVENTION.**

C. I. Sturgis (*Chairman*), C. J. Wilder, E. S. Benson.
C. I. Sturgis (*Chairman*), H. M. Kochersperger, J. O. Clifford.

1903-1904.

C. I. Sturgis (*Chairman*), H. M. Kochersperger, J. O. Clifford.

1904-1905.

C. I. Sturgis (*Chairman*), H. M. Kochersperger, J. O. Clifford.

1905-1906.

C. I. Sturgis (*Chairman*), H. M. Kochersperger, J. O. Clifford.

1906-1907.

C. I. Sturgis (*Chairman*), H. M. Kochersperger, J. O. Clifford.

1902-1903—TO PRESENT VIEWS TO I. S. C. C. ON FREIGHT
STATISTICS.

H. C. Whitehead (<i>Chairman</i>),	M. Riebenack,	H. M. Kochersperger
A. H. Plant	C. I. Sturgis,	

1903-1904—INCOME ACCOUNT ITEMS.

H. D. Bulkley (<i>Chairman</i>)	M. M. Kirkman,	Geo. B. Dunbar.
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1905-1906—PRESENT METHODS OF SETTLING INTERLINE AC-
COUNTS VS PROPOSED CLEARING HOUSE.

M. M. Kirkman (<i>Chairman</i>),	F. Nay,	G. W. Booth.
H. A. Gray,	C. I. Sturgis.	

1905-1906—ON "DENVER PLAN" OF FREIGHT CLAIM
SETTLEMENTS.

J. T. Denniston (<i>Chairman</i>),	W. F. Dudley,	C. F. Krebs.
M. L. Bacon,	J. S. Ford.	

1906-1907.

Jno. T. Denniston (<i>Chairman</i>),	C. F. Krebs,	Thomas Eedson.
W. F. Dudley,	J. S. Ford,	

1906-1907—ON CORPORATE, FISCAL AND GENERAL ACCOUNTS.

A. H. Plant (<i>Chairman</i>),	W. J. Hobbs.	Erastus Young,
C. G. Phillips (<i>Secretary</i>),	I. G. Ogden,	F. Nay,
M. Riebenack,	H. W. Walker,	Robt. Toombs.
R. A. White,	Chas. Haydon,	R. I. Farrington,
M. P. Blauvelt,	E. S. Benson,	H. A. Gray,
G. N. Wilson,	M. M. Kirkman,	W. E. Bailey,
G. E. Hustis,	W. N. D. Winne,	S. B. Schuyler,
H. M. Kochersperger,	C. I. Sturgis,	S. C. Johnson,
A. I. Culver,	C. F. Krebs,	

MEETINGS.

DATE.	PLACE.	ATTEND- ANCE.
1887. December 7...	Preliminary Meeting, Grand Pacific Hotel, Chi- cago, Ill.	
1888. March 28.....	Preliminary Meeting, Arlington Hotel, Wash- ton, D. C.	
1888. July 25-26....	Initial Meeting, Hotel Brunswick, New York City, N. Y.	
1889. January 24-25..	Special Meeting, Southern Hotel, St. Louis, Mo.	
1889. July 10-11....	First Annual Meeting, Cataract House, Niagara Falls, N. Y.	
1890. January 22-23..	Special Meeting, St. Charles Hotel, New Or- leans, La.	
1890. July 9-10.....	Second Annual Meeting, Stockton Hotel, Cape May, N. J.	134
1891. May 27-28....	Third Annual Meeting, Southern Hotel, St. Louis, Mo.	125
1892. May 25-26....	Fourth Annual Meeting, Auditorium Hotel, Chi- cago, Ill.	134
1893. May 31.....	Fifth Annual Meeting, Auditorium Hotel, Chi- cago, Ill.	128
1894. May 30-31....	Sixth Annual Meeting, Willard's Hal, Washing- ton, D. C.	117
1895. May 29-30....	Seventh Annual Meeting, Hotel Cadillac, Detroit, Mich.	140
1896. May 27-28....	Eighth Annual Meeting, Murray Hill Hotel, New York City, N. Y.	174
1897. May 26-27....	Ninth Annual Meeting, Belvidere Hall, Rich- mond, Va.	147
1898. May 25-26....	Tenth Annual Meeting, The Dennis Hotel, At- lantic City, N. J.	153
1899. June 28-29....	Eleventh Annual Meeting, Windsor Hotel, Mon- treal, Que.	121
1900. May 30-31....	Twelfth Annual Meeting, Boston, Mass.	138
1901. May 29-30....	Thirteenth Annual Meeting, Denver, Col.	143
1902. May 28-29....	Fourteenth Annual Meeting, St. Louis, Mo.	157
1903. May 27-28....	Fifteenth Annual Meeting, Hot Springs, Va.	148
1904. June 29-30....	Sixteenth Annual Meeting, Saratoga Springs N. Y.	178
1905. June 28-30....	Seventeenth Annual Meeting, New York, N. Y.	206
1906. June 27-29....	Eighteenth Annual Meeting, Hotel Champlain, N. Y.	200
1907. April 24.....	Nineteenth Annual Meeting, Blenheim- Marlborough Hotel, Atlantic City, N. J.	....

ROLL OF MEMBERS.

(NOTE.—The Secretary will be under obligations to members if they will advise him of any inaccuracies in names titles, names of companies, addresses; etc., in these lists.)

Abbott, A. B., Auditor	Chicago, Indiana & Eastern Ry., Muncie, Ind.
Ackley N. B., Auditor Disbursements	Michigan Central R. R., Detroit, Mich.
Adams, Robert, Auditor Disbursements	Southern Pacific Co., San Francisco, Cal.
Amos, J. D., Auditor	Pacific Coast Steamship Co., San Francisco, Cal.
Anderson, Bond, Assistant Auditor	Blue Ridge Ry., Anderson, S. C.
Anderson, A. J., Asst. Aud. Pass. Traffic	C. H. & D. Ry. and P. M. R. R., Cincinnati, O.
Anderson, F. C., Auditor	Quebec, Montreal & So. Ry., Montreal, Can.
Anderson, R., Auditor Disbursements	Union Pacific R. R., Omaha, Neb.
Anderson, W. H., Freight Auditor	Union Pacific R. R., Omaha, Neb.
Austin, F. R., Acting Auditor	Evansville & Terre Haute R. R., Evansville, Ind.
Baber, P., Auditor	Orange & Northwestern R. R., Orange, Tex.
Bailey, W. E., General Auditor	Atchison, Topeka & Santa Fe Ry., Chicago, Ill.
Balch, C. F., Auditor Disbursements	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Baker, H. F., Secretary and Treasurer	Lehigh & New England R. R., Philadelphia, Pa.
Banks, C. H., Auditor Disbursements	Central of Georgia Ry., Savannah, Ga.
Bartholomew, B. G., Frt. Auditor	Galveston, Harrisburg & San Antonio Ry., Houston, Tex.
Barry, C. C., Auditor	Houston & Tex. Cent. R. R., Houston, East & West Texas Ry., Houston & Shreveport R. R., Houston, Tex.
Baumes, W. H., Comptroller	Buffalo & Susquehanna R. R., Buffalo, N. Y.
Baxter, J. E., Asst. Gen. Auditor	Atchison, Topeka & Santa Fe Ry., Chicago, Ill.
Becker, George, Auditor Receipts	Louisville & Nashville Ry., Louisville, Ky.

Bennett, D. W., C. C. Freight Accounts.....	Copper Range R. R., Houghton, Mich.
Benson, E. S., Gen'l Auditor	Panama R. R., Washington, D. C.
Berger, R. E., Auditor Freight Accounts	Wabash R. R., St. Louis, Mo.
Berger, H. W., Auditor.....	Chicago, Peoria & St. Louis Ry., Springfield, Ill.
Bettis, H. L., Auditor.....	San Pedro, Los Angeles & Salt Lake R. R., Los Angeles, Cal.
Beymer, W. D., Auditor.....	Central of Georgia Ry., etc., Savannah, Ga.
Bidwell, O. B., Jr., Auditor.....	Merchants' & Miners' Transportation Co., Baltimore, Md.
Bierek, A. B., Auditor.....	Long Island R. R., 263 Fifth Ave., New York, N. Y.
Bigonney, D. W., Treasurer.....	Erie R. R., New York City.
Bilbro, O. R., Auditor and Cashier	Miss. Central R. R., Hattiesburg, Miss.
Bill, F. A., Secretary	Minneapolis & Rainy River Ry., Minneapolis, Minn.
Bird, C. D., Auditor of Freight Accounts	Chicago, Burlington & Quincy Ry., Chicago, Ill.
Bird, W. L., Auditor.....	Norfolk & Southern Ry., Norfolk, Va.
Bissonnet, G. E., Auditor Pass. Accts.	Southern Pacific Co., San Francisco, Cal.
Bixler, A. P., Asst. Auditor	Pittsburg & Lake Erie R. R., Pittsburg, Pa.
Blaisdell, Ralph, Auditor.....	Oregon R. R. & Navigation Co., Portland, Ore.
Blauvelt, M. P., Comptroller	Erie R. R., New York City, N. Y.
Bliss, F. C., C. C. Disbursements.....	Oregon Short Line R. R., Salt Lake City, Utah.
Bloodgood, E. J., Asst. Frt. Auditor	Chicago & Northwestern Ry., Chicago, Ill.
Boddy, W. J., Auditor.....	Erie & Western Transportation Co., Philadelphia, Pa.
Bolman, W. V., Assistant Auditor.....	Kansas City Southern Ry., Kansas City, Mo.
Booth, G. W., Assistant Comptroller.....	Baltimore & Ohio R. R., Baltimore, Md.
Bower, O. H., C. C. Disbursements	St. Louis San Francisco & Texas Ry., Ft. Worth, Tex.
Bradbury, J. H., Gen. Auditor.....	Colorado & Southern Ry., Denver, Colo.
Branch, J. W., General Traveling Auditor.....	Chicago & North-Western Ry., Chicago, Ill.
Brice, J. R., Freight Auditor	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Brine, F. M., Ticket Accountant	Cleve., Cin., Chicago & St. Louis Ry., Cincinnati, O.
Brittan, Jno. B., First Assistant to Comptroller	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
Broderick, H. J., Auditor Passenger Accounts	Michigan Central R. R., Detroit, Mich.
Brooke, A. W., Secretary and Auditor.....	American Refrigerator Transit Co., St. Louis, Mo.
Brown, George J., Auditor.....	Staten Island Rapid Transit Ry., New York, N. Y.

Brown, L. K., Auditor	Fonda, Johnstown & Gloversville R. R., Gloversville, N. Y.
Brown, T. F., Assistant Auditor	Star Union Line, Pittsburgh, Pa.
Brownell, J. B., Auditor Traffic Accounts	Delaware & Hudson Co., Albany, N. Y.
Buchannon, W. F., Auditor	Georgia Southern & Florida Ry., Macon, Ga.
Buddee, A. L., Chief Accountant	Interoceanic Ry. of Mexico, City of Mexico.
Bugbee, Geo. L., Auditor	Los Angeles Pacific Co., Los Angeles, Cal.
Bulkley, H. D., Comptroller	Baltimore & Ohio R. R., Baltimore, Md.
Burgess, J. L., Gen. Traveling Auditor	Chicago & North-Western Ry., Chicago.
Burns, W. H., Asst. Gen. Auditor	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Burt, A. J., Auditor	Michigan Central R. R., Detroit, Mich.
Carlile, H. C., Auditor	New York, Phila. & Norfolk R. R., Philadelphia, Pa.
Carroll, F. S., Auditor	Louisiana & Arkansas Ry., Texarkana, Texas.
Chace, C. C., Auditor	Chicago Junction Ry., Chicago, Ill.
Chamberlin, M. H., Auditor	Rutland R. R., Rutland, Vt.
Chambers, W. H., General Auditor	Florida East Coast Ry., St. Augustine, Fla.
Chambers, C. H., Auditor Disbursements	New York Central & Hudson River R. R., New York, N. Y.
Clark, Fred, Car Accountant	Chicago, Burlington & Quincy Ry., Chicago, Ill.
Clark, M. J., Secretary and Auditor	Chicago & Western Indiana R. R., Chicago, Ill.
Clark, F. A., Auditor Traffic	Erie R. R., New York City, N. Y.
Clifford, J. O., Freight Auditor	Chicago & North-Western Ry., Chicago, Ill.
Clune, G. H., Auditor and Treasurer	Rochester & Pittsburgh Coal & Iron Co., Rochester, N. Y.
Cobb, R. D., Auditor	St. Louis Southwestern Ry. of Texas, Tyler, Tex.
Cole, C. W., President	Burnside & Burkesville Transfer Co., Cincinnati, O.

Coombs, E. E., Auditor	Manistique, Marquette & Northern R. R., Manistique, Mich.
Conrad, A. L., Auditor Disbursements	Atchison, Topeka & Santa Fe Ry., Topeka, Kans.
Cooper, G. S., Auditor Ticket Accts.	Chicago, Burlington & Quincy Ry., Chicago, Ill.
Cooke, W. S., Auditor	Mobile & Ohio R. R., Mobile, Ala.
Copland, G., Auditor	Lexington & Eastern Ry., Lexington, Ky.
Copeland, E. L., Treasurer	Atchison, Topeka & Santa Fe Ry., Topeka, Kans.
Copperstone, D. C., Auditor	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
Corley, T. E., Auditor	Texas Midland Ry., Terrell, Tex.
Cotten, F. H. L., Auditor	Stanley, Merrill & Phillips Ry., Eau Claire, Wis.
Cottingham, G. R., Auditor	Galveston, Harrisburg & San Antonio Ry., Houston, Texas.
Covert, C. S., Auditor Passenger Receipts	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
Cox, F. J., Auditor Passenger Accounts	Galveston, Harrisburg & San Antonio Ry., Houston, Tex.
Cox, Jos. E., Auditor	Richmond, Fredericksburg & Potomac Ry., Richmond, Va.
Coxe, Jos. W., Comptroller	Norfolk & Western R. R., Roanoke, Va.
Crabbe, W. G., Auditor	Central Vermont Ry., St. Albans, Vt.
Cramer, J. L., Comptroller	Cincinnati, Hamilton & Dayton Ry., etc., Cincinnati, O.
Crane, W. F., General Auditor	El Paso & Southwestern R. R., 99 John St., New York City.
Crawford, C. P., Auditor	Erie R. R., New York, N. Y.
Crenshaw, L. G., Auditor	Va. Anthracite Coal & Ry. Co., Richmond, Va.
Crim, S. L., General Accountant	Atchison, Topeka & Santa Fe Ry., Chicago, Ill.
Cronin, H. J., Auditor Disbursements	St. Louis & San Francisco Ry., St. Louis, Mo.
Crosby, G. H., Secretary and Treasurer	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Crosby, H. H., Freight Accountant	Chicago & Eastern Illinois R. R., Chicago, Ill.
Cruikshank, J., C. C. Pass. Accts.	Oregon Short Line R. R., Salt Lake City, Utah.
Culver, A. I., Second Vice-President	Delaware & Hudson Co., New York City.
Curry, E., Treasurer	Staten Island Rapid Transit Ry. Co., New York, N. Y.
Curtis, E. M., Assistant General Auditor	Missouri Pacific Ry., St. Louis, Mo.

Davies, W. H., Asst. Comptroller	Delaware & Hudson Co., New York, N. Y.
Davidson, G. A., Auditor	Atchison, Topoka & Santa Fe Ry., Coast Lines, Los Angeles, Cal.
Davison, W. M., Auditor	Adams Express Co., Penn. Department, Philadelphia, Pa.
Deeds, A. P., Auditor	Albany & Hudson R. R., Albany, N. Y.
Delf, A. E., Auditor	Duluth, S. Shore & Atlantic Ry., Marquette, Mich.
Dennison, J. E., Auditor	Mexican International R. R., Ciudad Porfirio Diaz, Mexico.
Denniston, J. T., Auditor	Star Union Line, Pittsburgh, Pa.
Deverell, F. A., Auditor Disbursements	Cincinnati, Hamilton & Dayton Ry., Cincinnati, Ohio.
Dewees, F. M., Auditor Freight Receipts	Denver & Rio Grande R. R., Denver, Colo.
Deyo, Geo. E., Acting Auditor	Gulf & Interstate Ry. Co. of Texas, Galveston, Tex.
Dickey, Mark R., Auditor	Toledo & Western Ry., Sylvania, Ohio.
Dinke, J. F., Auditor and Treasurer	Buffalo, Rochester & Pittsburgh R. R., Rochester, N. Y.
Doherty, Jos. L., Auditor	Chicago, Indianapolis & Louisville Ry., Chicago, Ill.
Donaldson, J. P., Secretary and Treasurer	Huntingdon & Broad Top Mountain Railway & Coal Company, Philadelphia, Pa.
Donaldson, J. S., Aud. of Misc. Rec. and Accts.	Pennsylvania R. R., Philadelphia, Pa.
Doran, Neal S., Secretary and Auditor	Kansas City, Mexico & Orient Ry., Kansas City, Mo.
Doty, W. A., Jr., Freight Auditor	New York & Texas S. S. Co., 129 Front St., New York, N. Y.
Douglas, A., Vice President and General Auditor	St. Louis & San Francisco R. R., St. Louis, Mo.
Dousman, R. S., Auditor Traffic	Lehigh Valley R. R., Philadelphia, Pa.
Draper, F. E., Auditor	Great Northern Ry. Line, St. Paul, Minn.
Drew, J. G., Comptroller	Great Northern Ry. Line, St. Paul, Minn.
Duck, Jno. J., Asst. Auditor and Asst. Secretary	Chicago & Eastern Illinois R. R., Chicago, Ill.
Dudley, W. F., Assistant General Auditor	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Dudley, W. H., Comptroller	Mexican Central Ry., 25 Broad St., New York, N. Y.
Dunbar, Geo. B., Assistant General Auditor	Chicago, Burlington & Quincy Ry., Chicago, Ill.
Durkee, W. P., Auditor	Chicago Burlington & Quincy Ry. lines west Missouri River, Omaha, Neb.
Duke, J. B., Assistant Auditor	Augusta Southern R. R., Augusta, Ga.

Ecker, L. P., Auditor.....The Hocking Valley Railway Co., Columbus, O.
 Edwards, T. O., Auditor.....Morgan's Louisiana & Texas R. R. & S. S. Co. and Louisiana West-
 ern R. R., New Orleans, La.
 Edson, Thomas, Auditor Freight Accounts.....Michigan Central R. R., Detroit, Mich.
 Elder, C. K., Auditor.....Monongahela R. R., Brownsville, Pa.
 Ellison, Otis, Auditor.....Wrightsville & Tennille R. R., Tennille, Ga.
 Elmer, T. J., Auditor.....Buffalo & Susquehanna R. R., Buffalo, N. Y.
 Engelman, H. M., Auditor and Asst. Treasurer.....Leavenworth, Kansas & Western Railway, Leavenworth, Kans.
 Enslow, L. B., Auditor Disbursements.....Chesapeake & Ohio Ry., Richmond, Va.
 Evans, W. R., Auditor.....Mutual Transit Co., Buffalo, N. Y.
 Evans, J. F., General Auditor.....Western Pacific Ry., San Francisco, Cal.

Farrington, R. I., Second Vice President.....Great Northern Ry. Line, St. Paul, Minn.
 Fenby, R., Auditor.....Texas & Pacific Ry., Dallas, Texas.
 Ferris, H. B., Treasurer.....Spokane & Inland Empire R. R., Spokane, Wash.
 Ferris, J. L., Auditor Pass. Accts.....New York Central & Hudson River R. R., New York, N. Y.
 Fisher, P. L., Auditor Disbursements.....Lake Shore & Michigan Southern Ry., Cleveland, O.
 Flanagan, C. J., Auditor Frt. and Tel. Receipts.....Can. Pac. Ry., Montreal, Quebec.
 Ford, J. S., Secretary and Auditor.....Chicago & Eastern Illinois R. R., Chicago, Ill.
 Foster, H. D., Assistant Auditor.....Chicago, Burlington & Quincy Ry. lines west of Missouri River,
 Omaha, Neb.
 Fountain, H. V., Auditor.....New York, Chicago & St. Louis R. R., Cleveland, O.
 Friend, C. E., Auditor.....Canadian Northern Ry., Winnipeg, Man.
 Frost, W. A., General Auditor.....Mexican Central Ry., Mexico.

Garnsey, Jr., Cyrus, Gen. Man., Sec. and Treas.	Patterson Transfer Co., Memphis, Tenn.
Gardner, C. W., Auditor	Minneapolis, St. Paul & Sault Ste. Marie Ry., Minneapolis, Minn.
Gavin, A., Chief Clerk Passenger Accts.	Oregon R. R. & Navigation Co., Portland, Ore.
Gee, Elisha, Auditor	Gulf & Ship Island R. R., Gulfport, Miss.
Gillingham, A. J., Auditor, Passenger Receipts	Pennsylvania R. R., Philadelphia, Pa.
Glass, C. E., Accountant	Detroit & Mackinac Ry., Detroit, Mich.
Glessner, C. C., Aud. Coal and Coke Recs	Baltimore & Ohio R. R., Baltimore, Md.
Godfrey, I. L., C. C. Auditor	Hocking Valley Ry., Columbus, Ohio.
Goodloe, J. S. M., Comptroller	Missouri River & North-Western Ry., New Hayden Bldg., Columbus, Ohio.
Gott, John R., Secretary and Treasurer	Live Poultry Transportation Co., 1210 Fisher Bldg., Chicago, Ill.
Gray, H. A., Comptroller	Northern Pacific Ry., St. Paul, Minn.
Gray, J. F., Auditor Traffic	Central of Georgia Ry., Savannah, Ga.
Gray, W. D., Auditor	Detroit, Toledo & Ironton Ry., Toledo, Ohio.
Greaves, S. W., C. C. Auditor	St. Louis Southwestern Ry. Co. of Texas, Tyler, Tex.
Greene, J. D., Auditor Disbursements	Pennsylvania R. R., Philadelphia, Pa.
Griest, A. P., Auditor, Ore and Coal Freight Receipts	Pennsylvania Lines, West Pittsburg, Pittsburg, Pa.
Grout, Ransom A., Traveling Auditor	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Guenther, F. H., Auditor	Illinois, Iowa & Minn. Ry., Chicago, Ill.
Hale, M. J., Auditor	Ultima Thule, Arkadelphia & Miss. Ry., Arkadelphia, Ark.
Hall, E. P., Auditor	Texasiana & Ft. Smith Ry., Texarkana, Tex.
Halloran, P. M., Auditor & Treasurer	Butte, Anaconda & Pacific Ry., Anaconda, Mont.
Hamer, J., Chief Clerk Auditor	San Antonio & Aransas Pass Ry., San Antonio, Tex.
Hamblin, C. N., Auditor	Sierra Ry. Co. of California, Jamestown, Cal.
Hamilton, F. H., Secretary and Treasurer	St. Louis & San Francisco R. R., St. Louis, Mo.
Harding, E. V., Auditor	Union Terminal Ry., St. Joseph, Mo.
Hastings, H. S., Auditor and Comptroller	Pittsburg, Shawmut & Northern R. R., St. Marys, Pa.
Hawley, A. L., Auditor	El Paso & Southwestern R. R., El Paso, Tex.
Haydon, Chas., Comptroller	Louisville & Nashville R. R., Louisville, Ky.

Hayes, C. B., Asst. Auditor	Southern Railway, Washington, D. C.
Healy, F. A., Secretary and Treasurer	Ind., Colo. & Eastern Traction Co., Lima & Toledo Traction Co., Columbus & Lake Michigan R. R., Traction Bldg., Cincinnati, Ohio.
Healy, W. J., Freight Auditor	Atchison, Topeka & Santa Fe Ry., Topeka, Kan.
Heath, T. J., Auditor Ticket Accounts	St. Louis & San Francisco R. R., St. Louis, Mo.
Hendry, J. A., Assistant Treasurer	Mexican Central Ry., City of Mexico.
Herendeen, H. B., Auditor	Ft. Smith & Western R. R., Ft. Smith, Ark.
Hermany, A., Auditor Pass. Traffic	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Heuer, H. D., Assistant Auditor	Terminal R. R. Association of St. Louis, St. Louis, Mo.
Hewitt, Jas. W., Chief Traveling Auditor	Cleveland, Cincinnati, Chicago & St. Louis Ry., Indianapolis, Ind.
Hewitt, P. A., Auditor	Cleveland, Cincinnati, Chicago & St. Louis Ry., Cincinnati, O.
Higgins, E. P., Auditor Disbursements	Cleveland, Cincinnati, Chicago & St. Louis Ry., Cincinnati, O.
Hill, R. T., Secretary	Pittsburg, Chartiers & Youghiogheny Ry., Pittsburg, Pa.
Hillyer, Carlton, Auditor	Georgia R. R., Augusta, Ga.
Hobbs, G. S., Comptroller and General Auditor	Maine Central Railroad, Portland, Me.
Hobbs, W. J., 4th Vice-Pres. and General Auditor	Boston & Maine R. R., Boston, Mass.
Hodgson, F. D., Auditor	Chicago, Cincinnati & Louisville R. R., Cincinnati, O.
Homer, M., Asst., Auditor Pass. Repts	Pennsylvania R. R., Philadelphia, Pa.
Horsburgh, D. W., Freight Auditor	Southern Pacific Co., San Francisco, Cal.
Howard, J. E., Treasurer	Cincinnati, Hamilton & Dayton Ry. & Pere Marquette R. R., Cincinnati, O.
Howe, J. F., Auditor Passenger Receipts	Denver & Rio Grande R. R., Denver, Colo.
Hubbell, C. C., Auditor Miscellaneous Receipts	Delaware, Lackawanna & Western R. R., New York, N. Y.
Huddleston, R. M., Auditor	Lake Shore & Michigan Southern Ry., Cleveland, O.
Hudson, S. M., Auditor	Fort Worth & Denver City Ry., Fort Worth, Tex.
Hunter, J. C., Auditor Freight Overcharge Claims	Chicago & North-Western Ry., Chicago, Ill.
Huntington, F. B., Comptroller	Chicago Terminal Transfer R. R., Chicago, Ill.
Hustis, G. E., General Auditor	Delaware, Lackawanna & W'n. R. R., New York, N. Y.
Hutchinson, F. M., C. C. Freight Accounts	International & Great Northern R. R., Palestine, Texas.

Ingalls, J. F., Acting Auditor	Mobile, Jackson & Kansas City R. R., Mobile, Ala.
Ingels, E. V., Auditor	Louisiana Central R. R., Kansas City, Mo.
Ingram, W. F., Comptroller	Cananea, Yaqui River & Pacific R. R., Tucson, Ariz.
James, O. D., Freight Auditor	Chesapeake & Ohio Ry., Richmond, Va.
Jensch, C., Chief Accounting Clerk	Chicago, St. Paul, Minneapolis & Omaha Ry., St. Paul, Minn.
Johnson, H., Auditor	Duluth & Iron Range R. R., Duluth, Minn.
Johnson, S. C., General Auditor	St. Louis Southwestern Ry. System, St. Louis, Mo.
Johnson, W. G., Asst. Comptroller	Northern Pacific Ry., St. Paul, Minn.
Jones, E. T., Auditor Revenue	Southern Ry., Washington, D. C.
Jones, Larz A., Auditor	New Orleans & Northeastern R. R., New Orleans, La.
Jones, S. B., Auditor	Texas & Gulf Ry., Longview, Tex.
Joplin, H. A., C. C. Frt. Accts.	Oregon Short Line R. R., Salt Lake City, Utah.
Joslin, A. D., Auditor of Passenger Receipts	Illinois Central R. R., Chicago, Ill.
Justice, Jefferson, Assistant to Comptroller	Pennsylvania R. R., Philadelphia, Pa.
Kalman, C. O., Auditor	Chicago Great Western Ry., St. Paul, Minn.
Kellogg, D. K., Asst. Treasurer	Richmond, Fredericksburg & Potomac R. R., Richmond, Va.
Kenner, E. H., Auditor	Southern Ry., Washington, D. C.
Kennedy, E. H., Auditor	Pittsburg & Lake Erie R. R., Pittsburg, Pa.
Kennedy, J. H., Auditor	Durham & Charlotte R. R., Gulf, N. C.
Keppler, G. W., Secretary and Treasurer	Pittsburgh, Bessemer & Lake Erie R. R., Pittsburgh, Pa.
Kimbrell, R. E., Assistant General Auditor	St. Louis & Southwestern Ry. System, St. Louis, Mo.
King, W. B., Auditor	Pacific & Arctic Ry. & Nav. Co., Skagway, Alaska.
Kirk, J. L., Auditor of Subsidiary Lines	Baltimore & Ohio R. R., Baltimore, Md.
Kirkman, M. M., Vice-President	Chicago & North-Western Ry., Chicago, Ill.
Kochersperger, H. M., Vice President	New York, New Haven & Hartford R. R., New Haven, Conn.
Kratzer, A. W., Chief Clerk Auditor	Lexington & Eastern Ry., Lexington, Ky.
Krebs, Conrad F., Comptroller	Illinois Central Railroad, Chicago.
Kruthoffer, E. E., Freight Accountant	Cleveland, Cincinnati, Chicago & St. Louis Ry., Cincinnati, O.

Lamkin, Geo. H., Auditor	Louisville, Henderson & St. Louis Ry., Louisville, Ky.
Lamoree, H. A., Ass't Auditor Car Accounts	Chicago & Northwestern Ry., Chicago, Ill.
Landgraf, J., Jr., Auditor	Toledo & Ohio Central Ry., Toledo, O.
La Point, L. A., Auditor	Washington, Idaho & Montana Ry., Potlatch, Idaho.
Larner, R., Asst. Aud. Frt. Accts.	Chicago, Burlington & Quincy Ry., Chicago, Ill.
Laughton, H. H., Auditor Disbursements	Southern Ry. Co., Washington, D. C.
Leary, J. T., General Auditor	Baltimore & Ohio R. R., Baltimore, Md.
Lefebvre, A. W., Auditor	Midland Valley R. R., Ft. Smith, Ark.
Leslie, J., Auditor Disbursements	Canadian Pacific Railway, Montreal, Quebec.
LeGrand, Spencer, Ass't Auditor Freight Receipts	Atlantic Coast Line R. R., Wilmington, N. C.
LeGrand, Geo. S., Auditor Passenger Receipts	Atlantic Coast Line R. R., Wilmington, N. C.
Linney, L. F., Auditor	Colorado Springs & Cripple Creek District Ry., Colorado Springs, Colo.
Little, Stephen, Comptroller	Denver & Rio Grande Ry. Co., 195 Broadway, New York.
Livengood, J. G., Auditor Disbursements	Erie R. R., New York City.
Loop, C. L., 2d Vice President	Southern Express Co., Chattanooga, Tenn.
Lucas, Henry, Auditor	Chicago, Rock Island & Gulf Ry., Ft. Worth, Tex.
Luce, Frank M., Auditor Car Accounts	Chicago & Northwestern Railway Company, Chicago, Ill.
Luff, L. K., Asst. Auditor Freight Traffic	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Lufkin, F. N., Secretary and Treasurer	Mexican American Steamship Co., New Orleans, La.
Lutz, Charles A., Assistant Comptroller	Louisville & Nashville R. R., Louisville, Ky.
Lycett, E. H., Auditor Disbursements	Missouri Pacific Ry., St. Louis, Mo.
Lyon, J. M., Auditor Freight Receipts	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
Lyon, A. J., Auditor	Tonopah & Goldfield R. R., Tonopah, Nev.
Macdowell, Walter, Auditor Receipts	Norfolk & Western Ry., Roanoke, Va.
Mackay, H. C., Comptroller	Norfolk & Southern Ry., Norfolk, Va.
Macpherson, J. S., Auditor	Chicago & Ill. Midland Ry., 125 Monroe St., Chicago, Ill.
Maguire, Robt. W., Comptroller	Missouri, Kansas & Texas Ry., St. Louis, Mo.

Mahl, Wm., Comptroller	Southern Pacific Co., New York.
Massey, A. B., Secretary	Burnside & Burkesville Transportation Co., Burnside, Ky.
Mathews, S. C., Asst. Gen. Auditor	Denver & Rio Grande R. R., Denver, Colo.
Maury, W. L., Auditor	International & Great Northern R. R., Palestine, Tex.
Mayer, Geo. J., Auditor Disbursements	Northern Pacific Ry., St. Paul, Minn.
Messick, Charlton, Chief Clk., Frt. and Tkt. Accts.	St. Louis Southwestern Ry. System, St. Louis, Mo.
Meyer, A. E., Auditor	Pecos Valley Lines, Amarillo, Tex.
McCaab, B. B., Auditor Freight Receipts	Seaboard Air Line Ry., Portsmouth, Va.
McCarthy, R. J., Auditor	Kansas City Southern Ry., Kansas City, Mo.
McCulloch, Wm. T., Auditor Freight Accounts	New York Central & Hudson River R. R., New York City.
McElvey, A., Assistant Comptroller	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
McEwen, J. H., Auditor Disbursements	Nashville, Chattanooga & St. Louis Ry., Nashville, Tenn.
McFarlane, H. W., Assistant Ticket Auditor	Chicago & North-Western Ry., Chicago, Ill.
McGee, A. J., General Accountant	Temiskaming & Northern Ontario R. R., Toronto, Canada.
McGowan, Wm., Auditor Mdse. Receipts	Baltimore & Ohio R. R., Baltimore, Md.
McIntosh, Stuart H., Asst. Gen. Auditor	Boston & Maine R. R., Boston, Mass.
McIntosh, D. J., Accountant	Niagara St. Catharines & Toronto Ry., St. Catharines, Canada.
McIntyre, H. H., Auditor Passenger Receipts	Missouri Pacific Ry., St. Louis, Mo.
McIntyre, D. C., General Agent	Detroit & Cleveland Steam Navigation Co., Cleveland, O.
McKee, H. H., Auditor of Disbursements	Atlantic Coast Line R. R., Wilmington, N. C.
McKeever, H. C., Auditor Mdse. Frt. Receipts	Pennsylvania R. R., Philadelphia, Pa.
McKnight, T. H. B., Treasurer	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
McNitt, C. J., Auditor	Oregon Short Line R. R., Salt Lake City, Utah.
Mellersh, Thos., Secretary and Comptroller	California Northwestern Ry., San Francisco, Cal.
Merion, J. E., Auditor	Indianapolis Union Ry., Indianapolis, Ind.
Metheany, R. R., Secretary and Auditor	Grand Rapids & Indiana R. R., Grand Rapids, Mich.
Meyer, F. W., Freight and Passr. Accountant	Kansas City Southern Ry., Kansas City, Mo.
Millener, C. A., Auditor	The Bay of Quinte Ry. & Nav. Co., Deseronto, Ont.
Mitchell, E. J., Accountant	R. W. & O. Fast Freight Line, Boston, Mass.
Mitchell, John F., Ticket Auditor	Atchison, Topeka & Santa Fe R. R., Topeka, Kan.

Molloy, M. F., Comptroller	Cincinnati, New Orleans & Texas Pac. Ry., Cincinnati O.
Moore, Clarence W., Auditor Disbursements	Illinois Central R. R., Chicago, Ill.
Moore, J. L., Auditor	Monongahela Connecting Ry., Pittsburgh, Pa.
Mooney, E. L., Assistant Freight Auditor	Atchison, Topeka & Santa Fe Ry., Topeka, Kans.
Morcom, Wm. Q., Auditor Freight Receipts	Missouri Pacific Ry., St. Louis, Mo.
Morris, A. W., Second Vice-President	Louisville & Nashville E. R., 71 Broadway, New York, N. Y.
Morrison, J. I., Auditor Disbursements	Lehigh Valley R. R., Philadelphia, Pa.
Mosser, Chas. E., General Auditor	Williamsport & North Branch R. R., Hughesville, Pa.
Mulks, G. W., Auditor	Pacific Electric Ry., Los Angeles, Cal.
Mullings, C. K., Treasurer and Auditor	East Louisiana R. R., Covington, La.
Murphy, E. R., Auditor	Denver & Rio Grande R. R., and Rio Grande Southern R. R., Denver, Colo.

Nay, Frank, General Auditor	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Nees, Geo. A., Auditor	Mississippi River & Bonne Terre Ry., Bonne Terre, Mo.
Nettleship, J. D., Auditor Freight Accounts	St. Louis & San Francisco R. R., St. Louis, Mo.
Newton, W. P., Assistant Auditor	St. Louis & San Francisco R. R., St. Louis, Mo.
Nicholson, Wm., Manager	Central Railway Clearing House, Buffalo, N. Y.
Nokely, J. W., Traveling Auditor	Chesapeake & Ohio Ry., Richmond, Va.
Noonan, T. H., General Manager	Continental Line, The Central States Despatch, Cincinnati, O.

O'Connell, Wm., Auditor	Missouri, Kansas & Texas Ry., of Texas, Dallas, Texas.
O'Neill, J. E., Auditor	Galveston, Houston & Henderson R. R., Galveston, Tex.
Officer, A. H., Auditor	St. Louis, Rocky Mountain & Pacific Ry., Raton, N. M.
Ogden, I. G., Third Vice-President	Canadian Pacific Ry., Montreal, Quebec.
Orr, J. W., Second Assistant to Comptroller	Pennsylvania Lines, West Pittsburg, Pittsburg, Pa.
Owen, J. S., Chief Accountant	Deepwater Ry., Norfolk, Va.
Owens, C. F., Chief Accountant	El Oro Mining & Ry. Co., El Oro, Estado de Mexico.
Palen, E. F., Secretary and Auditor	Old Dominion S. S. Co., New York, N. Y.
Parker, F. H., Auditor Freight Receipts	Gt. No. Ry. Line, St. Paul, Minn.
Parker, W. C., Auditor	Southern Pacific Co., Atlantic S. S. Lines, Pier 25, North River, New York, N. Y.
Parks, E. O., Auditor Supplies and Mech. Accts	Northern Pacific Ry., St. Paul, Minn.
Parks, S. J., Auditor Passenger Accounts	Wabash R. R., St. Louis, Mo.
Peabody, W. P., C. C. Accts.	Crystal River R. R., Denver, Colo.
Penny, H. L., General Auditor	Canadian Pacific Ry., Montreal, Quebec.
Pierce, E. B., Auditor	St. Louis, San Francisco & Tex. Ry., Ft. Worth, Tex.
Pinkney, H. K., Auditor	Peoria & Pekin Union Ry., Peoria, Ill.
Plaisted, F. C., General Auditor	Bangor & Aroostook R. R., Bangor, Me.
Plant, A. H., Comptroller	Southern Railway, Washington, D. C.
Poe, G. W., Ticket Auditor	Chesapeake & Ohio Railway, Richmond, Va.
Pollock, G. J., Auditor	Chicago & Alton R. R., Chicago, Ill.
Porter, R. L., Auditor	Wheeling & Lake Erie R. R., Pittsburg, Pa.
Post, W. J., Auditor	Bessemer & Lake Erie R. R., Pittsburg, Pa.
Potts, C. E., Treasurer	Chesapeake & Ohio Ry., Richmond, Va.
Poumarat, C. H., Auditor Pass. Receipts	Baltimore & Ohio R. R., Baltimore, Md.
P'Pool, E. F., Comptroller	Nashville, Chattanooga & St. Louis Ry., Nashville, Tenn.
Prescott, A. W., Auditor	Montpelier & Wells River R. R., Montpelier, Vt.
Price, J. E., Auditor Disbursements	Philadelphia & Reading Ry., Philadelphia, Pa.
Prince, H. C., Comptroller	Atlantic Coast Line R. R., Wilmington, N. C.
Prince, E. L., Auditor Freight Receipts	Atlantic Coast Line, Wilmington, N. C.
Pryor, G. H., Auditor Disbursements	Baltimore & Ohio R. R., Baltimore, Md.

Quarles, C. H., Auditor Passenger Traffic	Philadelphia & Reading Ry., Philadelphia, Pa.
Quigley, Geo. W., Auditor Freight Receipts	Clyde Steamship Co. of Philadelphia, Philadelphia, Pa.
Rainey, Roy, Auditor	Peninsular & Occidental S. S. Co., Jacksonville, Fla.
Railton, H. E. A., Auditor	Pacific Mail S. S. Co. etc., San Francisco, Cal.
Randall, W., Freight and Ticket Auditor	Chicago, Burlington & Quincy R. R. lines west of Missouri River, Omaha, Neb.
Randall, C. G., Chief Clerk, Auditor	Wabash, Chester & Western R. R., Chester, Ill.
Reeder, Geo., Auditor	Muscataine North & South R. R., Muscatine, Ia.
Reeves, F. H., Auditor	Cleveland, Akron & Columbus Ry., Cleveland, O.
Reeves, G. B., C. C. Auditor Disbursements	Louisville & Nashville R. R., Louisville, Ky.
Reeves, J. P., Assistant Treasurer	Chicago & Eastern Illinois R. R., Chicago, Ill.
Renner, J. W., Comptroller	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
Reynolds, E. M., Auditor	Lehigh Coal & Navigation Co., Philadelphia, Pa.
Reynolds, J. F., Auditor	Empire and Anchor Lines, Pennsylvania R. R., Philadelphia, Pa.
Rhen, J. Morrison, Chief Accountant	Susquehanna & New York R. R., Williamsport, Pa.
Richards, W., Auditor Freight Receipts	Northern Pacific Ry., St. Paul, Minn.
Richmond, A. L., Auditor	Ferguson Contracting Co., 69 Wall St., New York, N. Y.
Riebenack, M., Comptroller	Pennsylvania R. R., Philadelphia, Pa.
Ripley, C. C., Auditor	Kansas City Belt Ry., Kansas City, Mo.
Robertson, F. C. N., Auditor	Pullman Co., Chicago, Ill.
Robinetto, J. H., Treasurer	Merchants' & Miners' Transportation Co., Baltimore, Md.
Robinson, L. A., Comptroller	Chicago, St. Paul, Minneapolis & Omaha Ry., St. Paul, Minn.
Robinson, B. S., Auditor	Portland & Rumford Falls Ry., Portland, Me.
Roby, T. W., Comptroller	Seaboard Air Line Ry., Portsmouth, Va.
Rockwell, Clay, Auditor	Cincinnati, Lebanon & Northern Ry., Cincinnati, O.
Roney, W. S., Auditor	Terre Haute & Indianapolis R. R., Terre Haute, Ind.
Rothstein, W. L., Auditor	Baltimore, Chesapeake & Atlantic Ry., Baltimore, Md.

St. John, H. A., Auditor	Lake Superior & Ishpeming Ry., Munising Ry. and Marquette & Southeastern Ry., Marquette, Mich.
Schatz, W. J., Auditor R. R. Accounts	Chicago & North-Western Ry., Chicago, Ill.
Schuyler, S. B., General Auditor	Missouri Pacific Ry., St. Louis, Mo.
Scott, L. G., Auditor	Minneapolis & St. Louis Ry., Minneapolis, Minn.
Scott, W. B., Auditor Merchandise Traffic	Philadelphia & Reading Ry., Philadelphia, Pa.
Scott, Winfield C., Chief Clerk Auditor Traffic	Lehigh Valley R. R., Philadelphia, Pa.
Seger, C. B., Auditor	Southern Pac. Co., San Francisco, Cal.
Seelig, W. L., Auditor	Missouri, Kansas & Texas Ry., St. Louis, Mo.
Sewell, R. E., Auditor Disbursements	Louisville & Nashville R. R., Louisville, Ky.
Shallenberger, F. E., Asst. Aud. Misc. Repts. and Accts.	Pennsylvania R. R. Philadelphia, Pa.
Shannon, S. L., Comptroller and Treasurer	Intercolonial Ry. of Canada, Moncton, N. B.
Shearing, J. H., Auditor Passenger Receipts	Canadian Pacific Ry., Montreal, Quebec.
Shepherd, J. F., Auditor Freight Receipts	Illinois Central R. R., Chicago, Ill.
Sherriff, Geo., Auditor Passenger Receipts	Northern Pacific Ry., St. Paul, Minn.
Shields, J. D., Asst. Aud. Frt. & Tkt. Accts	Chicago, Burlington & Quincy Ry. (Lines West), Omaha, Neb.
Shuckhart, D. E., Auditor	Gulf Colorado & Santa Fe Ry., Galveston, Tex.
Sikes, C. S., Aud. Frt. Traffic	C. H. & D. Ry. and P. M. R. R., Cincinnati, Ohio.
Slaughter, R. K., Auditor	Chesapeake Steamship Co., Baltimore, Md.
Smith, C. G., Auditor	Macon, Dublin & Savannah R. R. Co., Macon, Ga.
Smith, E. M., Auditor and Treasurer	Kansas City, Clinton & Springfield Ry., Springfield, Mo.
Smith, Rowland, Asst. Comptroller	Washington & Columbia River Ry., Tacoma, Wash.
Smith, W. H., Auditor	Western Ry. of Alabama, and Atlanta & West Point R. R., Atlanta, Ga.
Southard, F. B., Auditor Passenger Accounts	Union Pacific R. R., Omaha, Neb.
Soulé, J. L., Auditor	Denver, Enid & Gulf R. R., Enid, O. T.
Steinbrenner, C. C., Auditor Ry. Accounts	Galena Oil Co., Franklin, Pa.
Stewart, E. W., Auditor	Little Rock & Hot Springs R. R., Hot Springs, Ark.
Stewart, John, Auditor	Indiana Harbor R. R., 400 La Salle St. Station, Chicago, Ill.
Stewart, Luman H., Comptroller	Delaware & Hudson Co., Albany, N. Y.
Stirling, H. J., Auditor	Union Pacific R. R., Omaha, Neb.

Stockton, E. A., Assistant Comptroller	Pennsylvania R. R., Philadelphia, Pa.
Sturgis, C. I., General Auditor	Chicago, Burlington & Quincy Ry., Chicago, Ill.
Sullivan, L. F., Comptroller	Chesapeake & Ohio Ry., Richmond, Va.
Surratt, John H., Auditor	Baltimore Steam Packet Co., Baltimore, Md.
Sutton, F. W., Auditor	Edgin, Joliet & Eastern Ry., Chicago, Ill.
Swain, W. J., Auditor	Atlantic & Birmingham R. R., Waycross, Ga.
Tate, J. I., General Auditor	United States Express Co., Jersey City, N. J.
Taylor, W. S., Auditor Agencies	Northern Pacific Ry., St. Paul, Minn.
Taylor, F. W., Auditor	Keweenaw Central R. R., Hancock, Mich.
Taylor, J. A., General Auditor	Central R. R. of New Jersey, Philadelphia, Pa.
Tedford, W., Auditor	Copper Range R. R., Houghton, Mich.
Temple, A., Asst. Aud. Passenger Traffic	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Terry, J. W., Auditor	San Antonio & Aransas Pass Ry., San Antonio, Tex.
Thomason, E., Auditor	Durham & Southern Ry., Durham, N. C.
Thompson, G. C., Auditor Coal Traffic Receipts	Philadelphia & Reading Ry., Philadelphia, Pa.
Thompson, W. S., Auditor	Quincy, Omaha & Kansas City R. R., Kansas City, Mo.
Thurman, J. C., General Auditor	Green Bay & Western Ry., Green Bay, Wis.
Titus, J. F., Asst. to President	Illinois Central R. R., Chicago, Ill.
Tobin, T. J., Auditor	Wabash R. R., St. Louis, Mo.
Toombs, Robert, Comptroller and Auditor	Wisconsin Central Lines, Milwaukee, Wis.
Torbert, A. C., Secretary and Treasurer	Gulf, Colorado & Santa Fe Railway, Galveston, Texas.
Tower, E. W., Assistant Auditor	Texas & Pacific Ry., Dallas, Texas.
Tucker, W. D., General Auditor	Toledo, St. Louis & Western R. R., Toledo, O.
Tully, M. C., Auditor Freight Receipts	Lake Shore & Michigan Southern Ry., Cleveland, O.
Tyrrell, P., Ticket Auditor	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Twitchell, J. J., Auditor	Erie & Michigan Ry. & Nav. Co., Chicago, Ill.

Uhlman, F. C., Auditor	St. Joseph & Grand Island Ry., St. Joseph, Mo.
Usner, E. D., Secretary and Treasurer	Toledo, Peoria & Western Ry., Peoria, Ill.
Van Bergen, W. F., Ticket Auditor	Chicago & North-Western Ry., Chicago, Ill.
Van De Water, W. G., Auditor Disbursements	Delaware, Lackawanna & Western R. R., New York, N. Y.
Venstrand, P., C. C. Frt. Accts.	Oregon R. R. & Nav. Co., Portland, Ore.
Villeneuve, J. A., Comptroller and Treasurer	Richelieu & Ontario Navigation Co., Montreal, Quebec.
Vincent, W. W., Auditor	Illinois Northern Ry., 7 Monroe St., Chicago, Ill.
Vincedge, C. A., Auditor	Terminal R. R., Association of St. Louis, St. Louis, Mo.
Virgin, F. J., Auditor	Southern Express Co., Chattanooga, Tenn.
Wagner, W. R., Passenger Accountant	Chicago & Eastern Illinois R. R., Chicago, Ill.
Waldo, F. O., Assistant Auditor	Michigan Central R. R., Detroit, Mich.
Walker, H. W., General Auditor	Grand Trunk Ry. of Canada, Montreal, Quebec.
Ward, C. D., Ass't Auditor Traffic	Erie Railroad, New York City, N. Y.
Waters, H. G., General Auditor	Adams Express Co., New York.
Watkins, J. M., Auditor of Revenue	Baltimore & Ohio R. R., Baltimore, Md.
Weaver, C. G., Auditor Freight Traffic	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
Webber, B. D., General Manager	Canadian Pacific Despatch, Boston, Mass.
Webster, John R., Secretary and Treasurer	Omaha Bridge & Terminal Ry., Omaha, Neb.
Wenning, L. K., Auditor Receipts	Nashville, Chattanooga & St. Louis Ry., Nashville, Tenn.
West, G. C., Auditor	Santa Fe, Prescott & Phoenix Ry., Prescott, Ariz.
Wheatcroft, I. H., Prest. & Gen. Mgr	Kentucky Valley R. R., Providence, Ky.
Wheless, O. W., Auditor	Warren & Ouachita Valley R. R., Warren, Ark.
White, Richard A., Auditor	New York Central & Hudson River R. R., New York City, N. Y.
Whitehead, H. C., Consulting Auditor	Atchison, Topeka & Santa Fe Ry., Chicago, Ill.

Wilder, C. J., Assistant Auditor	Southern Pacific Co. (Pacific System), San Francisco, Cal.
Wildhack, W. A., Auditor	Lake Erie & Western R. R., Indianapolis, Ind.
Wildrick, F. F., Auditor	Lehigh & Hudson River Ry., Warwick, N. Y.
Williams, John G., Auditor	Norfolk & Washington S. B. Co., Washington, D. C.
Williams, R. A., Asst. Auditor Disbursements	Atlantic Coast Line R. R., Wilmington, N. C.
Wilson, G. N., General Auditor	Lehigh Valley R. R., Philadelphia, Pa.
Wilson, W. H., Auditor Disbursements	Norfolk & Western Ry., Roanoke, Va.
Wilson, Samuel, Auditor	Tacoma Eastern R. R., Tacoma, Wash.
Wing, W. S., Auditor	Colorado Midland Ry., Denver, Colo.
Wingfield, J. J., Ticket Auditor	Southern Railway, Washington, D. C.
Winne, W. N. D., General Auditor	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Worland, J. M., Auditor	St. Louis & Hannibal Ry., Co., Hannibal, Mo.
Wright, E. H., Auditor	Copper Range R. R., Houghton, Mich.
Writer, J. A., Auditor	Colorado & Wyoming Ry., Denver, Colo.
Wyman, F. A., Auditor Passenger Receipts	Lake Shore & Michigan Southern Ry., Cleveland, O.

Young, Erastus, General Auditor Union Pacific R. R., Etc., Omaha, Neb.
 Young, Bertram, Auditor Freight and Ticket Accounts Delaware, Lackawanna & Western R. R., New York.

Ziegler, G., Comptroller Philadelphia & Reading Ry., Philadelphia, Pa.

HONORARY MEMBERS.

Adams, Henry C.	Washington, D. C.
Anderson, Samuel	%Pennsylvania R. R. Philadelphia, Pa
Atwood, C. M.	Arnett, Day Co., Okla.
Barker, Enoch	"Pennsylvania Annex," foot of Fulton St., Brooklyn, N. Y.
Bidgood, R. W.	Fayetteville, N. C.
Broeksmit, J. C.	Cedar Rapids, Iowa.
Broeksmit, W. F.	Cedar Rapids, Ia.
Brown, G. M.	17 S. Broad St., Atlanta, Ga.
Burroughs, J. H.	
Carroll, L. S.	215 Jackson Blvd., Chicago, Ill.
Carstensen, John.	Grand Central Depot, New York City.
Chapman, S.	227 Gresham House, Old Broad St., London, Eng.
Cooke, L. B.	
Collord, James	62 Highland Ave., Buffalo, N. Y.
Crosby, B. L.	Principal Assistant Engineer, Northern Pacific Ry., Tacoma, Wash.
Dodge, P. M.	Asst. Traffic Mgr., Coahuila & Zacatecas Ry. Co., Concepcion del Oro, Mexico.
Doogan, Chas.	Room 700, General Office Illinois Central R. R. Co., Chicago, Ill.
Downing, R. W.	%Pennsylvania R. R., Philadelphia, Pa.
Dickinson, W. J.	Louisville, Ky.
Dunn, H. A.	30 Broad St., New York City.

Fairlamb, J. F.	General Passenger Agent, N. Y. C. & H. R. R. R. New York, N. Y.
Fairman, Franklin	% Illinois Central Gen'l Offices, Chicago, Ill.
Filbert, W. J.	Empire Building, New York City.
Fleming, H. H.	% St. Joseph Transfer Co., 307 Edmond St., St. Joseph, Mo.
Foster, E. Edmunds	Assistant General Manager, Chesapeake Steamship Company, Baltimore, Md.
Franks, R. A.	(Home Trust Co.) Hoboken, N. J.
Gale, W. M.	Evanston, Ill.
Gillett, W. K.	Grand Rapids, Mich.
Gorham, F. A.	% Commissioners' Transcontinental Ry., Ot- tawa, Can.
Gow, A. T.	Comptroller, Hudson River Power Co., Albany, N. Y.
Guernsey, L. W.	
Harner, J. T.	18 Adams St., Somerville, Mass.
Harris, W. R.	45 Broadway, New York City.
Healion, M. C.	% Lake Shore & Michigan Southern Ry., Cleve- land, O.
Hill, R. H.	71 Broadway, New York, N. Y.
Hills, F. W.	St. Louis, Mo.
Howe, J. C.	The Rookery, Chicago, Ill.
Hyman, T. J.	

Jones, Daniel	716 N. 19th St., Philadelphia, Pa.
Jones, Louis C	New London, Conn.
Kerr, J. P.	Gen'l Office, Northern Central Ry., Baltimore, Md.
Keller, H. A.	16 East Broad St., Columbus, O.
Kingwill, J. H.	Denver, Col.
Kirkman, W. B.	Evanston, Ill.
Kirkman, M. J.	143 Dearborn St., Chicago, Ill.
Klink, G. T.	Public Accountant, San Francisco, Cal.
Lewis, L. B., Jr.	
McFarland, W. H.	
McIver, R. S.	Wilmington, N. C.
McKee, W. B.	Greenville, S. C.
McQuilkin, Isaac.	Box 399 Bristol, Tenn.
Millman, H. W.	
Miner, W. E.	%Atlas Portland Cement Co., 30 Broad St., New York, N. Y.
Mink, Oliver W.	Boston, Mass.
Oyer, A. D.	C. & N.-W. Ry., Chicago, Ill.
Page, Benj.	President South Side Trust Co., Pittsburgh, Pa.
Park, W. H.	24 Deering St., Portland, Me.
Parke, F. K.	434 Marquette Bldg., Chicago, Ill.
Parker, A. D.	Vice-President, Colorado & Southern Ry., Denver, Colorado.
Penfold, A. D.	
Phillips, C. G.	143 Dearborn St., Chicago, Ill.
Pollock, W. B.	10 Broadway, N. Y.

Quarrier, Cushman	Louisville, Ky.
Ramsey, N. P.	Dayton, O.
Rice, J. O.	%Haskins & Sells, New York, N. Y.
Richards, J. W. (Chicago Telephone Co.)	Chicago, Ill.
Royer, M. D., Auditor	Guanica Centrale, Guanica, Porto Rico.
Savin, J. M.	Quincy, Ill.
Sells, E. W.	New York City.
Shearson, E.	New York City.
Sturgis, J. H.	%American Can Co., 11 Broadway, New York City.
Warner, F. D.	%Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Warner, C. G.	St. Louis, Mo.
Warren, C. H.	Marshalltown, Ia.
Wasson, T. I.	Care of Southeastern Freight Association.
Waters, W. C.	Atlanta, Ga.
Wheelock, E. D.	Auditor Union and International Construction Cos., Kansas City, Mo.
Willey, S. B.	Disbursing Officer Isthmian Canal Commission and Treasurer of Canal Zone, Ancon. Canal Zone, Panama.
Williams, E. J.	
Woolf, H. W.	
Wragovich, J. J.	11 Pine St., New York City.

CONSTITUTIONAL REGULATION GOVERNING VOTING.

Every member of this Association shall be entitled to a voice and vote in its proceedings, relative to the conduct of its affairs, but on all questions relative to accounts or settlements between carriers, which involve the indorsement of the interests represented, the vote shall be taken as follows, viz.: A Railroad Company or two or more Railroad Companies associated in interest and under one general accounting official, is eligible to one vote only; except, however, if the aggregate mileage of such company or companies exceeds one thousand miles, then such company or companies is eligible to one additional vote for each additional one thousand miles, or fractional part thereof, so operated; the Secretary shall prepare a voting list prior to each meeting based upon the mileage of each company or companies as given in the last current issue of the Traveler's Official Railway Guide; the vote shall be cast by the ranking accounting official in attendance at the meeting, or some other person duly accredited from the same system. Companies or organizations, other than Railroad Companies, members of the Association, shall each be eligible to one vote, irrespective of mileage, upon all questions in regard to accounts or settlements, directly affecting their interests.—*Article IV, Constitution.*

VOTING LIST.*

MEMBERSHIP BY COMPANIES.

(NOTE.—Companies indicated by asterisks (**) are eligible to one vote, irrespective of mileage, upon all questions in regard to accounts or settlements directly affecting their interests.)

(NOTE.—The Secretary will be under obligations to members if they will advise him of any inaccuracies in this voting list.)

Votes.	Miles.	
*	*	Adams Express Co. H. G. Waters, General Auditor, New York City.
		Penn. Division—W. M. Davidson, Auditor, Philadelphia, Pa.
1	37	Albany & Hudson R. R. Co. A. P. Deeds, Auditor, Albany, N. Y.
*	*	American Refrigerator Transit Co. A. W. Brooke, Secretary and Auditor, St. Louis, Mo.
10	9796	Atchison, Top. & Santa Fe Ry. W. E. Bailey, General Auditor, Chicago, Ill.
		J. E. Baxter, Assistant General Auditor, Chicago, Ill.
		S. L. Crim, General Accountant, Chicago, Ill.
		A. L. Conrad, Auditor of Disbursements, Topeka, Kas.
		W. J. Healy, Freight Auditor, Topeka, Kas.
		E. L. Mooney, Assistant Freight Auditor, Topeka, Kas.
		J. F. Mitchell, Ticket Auditor, Topeka, Kas.
		E. L. Copeland, Treasurer, Topeka, Kas.
		H. C. Whitehead, Consulting Auditor, Chicago, Ill.
A. T. & S. F.		Atclison, Topeka & Santa Fe Ry (Coast Lines).
1	340	G. A. Davidson, Auditor, Los Angeles, Cal.
		Atlantic & Birmingham R. R. W. J. Swan, Auditor, Waycross, Ga.

*See Constitutional regulation governing voting on preceding page.

Notes.	Miles.	5	4173	Atlantic Coast Line	H. C. Prince, Comptroller, Wilmington, N. C.
					E. L. Prince, Auditor Freight Receipts, Wilmington, N. C.
					Spencer LeGrand, Asst. Auditor Freight Recs., Wilmington, N. C.
					H. H. McKee, Auditor Disbursements, Wilmington, N. C.
					R. A. Williams, Assistant Aud. Disbts., Wilmington, N. C.
					G. S. LeGrand, Auditor Passenger Receipts, Wilmington, N. C.
1	83			Augusta Southern R. R.	A. H. Plant, Auditor, Washington, D. C.
					J. B. Duke, Assistant Auditor, Augusta, Ga.
5	4481			Baltimore & Ohio R. R.	H. D. Bulkey, Comptroller, Baltimore, Md.
					G. W. Booth, Asst. Comptroller, Baltimore, Md.
					J. T. Leary, General Auditor, Baltimore, Md.
					J. L. Kirk, Auditor Subsidiary Lines, Baltimore, Md.
					J. M. Watkins, Auditor of Revenue, Baltimore, Md.
					G. H. Pryor, Auditor Disbursements, Baltimore, Md.
					Wm. McGowan, Auditor Mdse. Recs., Baltimore, Md.
					C. C. Glessner, Auditor Coal and Coke Recs., Baltimore, Md.
					C. H. Pourmairat, Auditor Pass. Recs., Baltimore, Md.
					W. L. Rothstein, Auditor, Baltimore, Md.
P. R. R.				Baltimore, Chesapeake & Atlantic Ry	John H. Surratt, Auditor, Baltimore, Md.
*				Baltimore Steam Packet Co.	F. C. Plaisted, General Auditor, Bangor, Me.
1	483			Bangor & Aroostook R. R.	F. C. A. Millener, Auditor, Deseronto, Ont.
1	106			Bay of Quinte Ry. & Navigation Co., etc	G. W. Kepler, Sec. and Treas., Pittsburg, Pa.
1	207			Bessemer & Lake Erie R. R.	Wm. J. Post, Auditor, Pittsburg, Pa.
					Bond Anderson, Asst. Auditor, Anderson, S. C.
1	44			Blue Ridge Ry.	W. J. Hobbs, 4th Vice-Pres. and General Auditor, Boston, Mass.
3	2351			Boston & Maine System	Stuart H. McIntosh, Asst. Gen. Aud., Boston, Mass.
1	568			Buffalo, Rochester & Pittsburgh Ry	J. F. Dinkey, Auditor and Treasurer, Rochester, N. Y.
1	350			Buffalo & Susquehanna R. R.	W. H. Baumes, Comptroller, Buffalo, N. Y.
					T. J. Elmer, Auditor, Buffalo, N. Y.

Votes.	Miles.	
1	2	Burnside & Burkesville Transpn. Co. C. W. Cole, President, Cincinnati, O.
1		Butte, Anaconda & Pacific Ry. A. B. Massey, Secretary, Burnside, Ky.
1	71	California Northwestern Ry. P. M. Halloran, Auditor and Treasurer, Anaconda, Mont.
3	206	Canadian Northern Ry. Thos. Mellersh, Secretary and Comptroller, San Francisco, Cal.
*	2946	Canadian Pacific Despatch C. E. Friend, Auditor, Winnipeg, Man.
10	*	Canadian Pacific Ry. B. D. Webber, General Manager, Boston, Mass.
	9418	Canadian Pacific Ry. I. G. Ogden, 3d Vice-President, Montreal, Quebec
		H. L. Penny, General Auditor, Montreal, Quebec
		J. Leslie, Auditor Disbursements, Montreal, Quebec.
		J. H. Shearing, Auditor Passenger Receipts, Montreal, Quebec.
		C. J. Flanagan, Aud. Frt. and Telegraph Receipts, Montreal, Que.
1	223	Cananea, Yaqui River & Pacific R. R., etc. W. F. Ingram, Comptroller, Tucson, Ariz.
2	1914	Central of Georgia R. R. W. D. Beymer, Auditor, Savannah, Ga.
		J. F. Gray, Auditor of Traffic, Savannah, Ga.
		C. H. Banks, Auditor Disbursements, Savannah, Ga.
1	640	Central R. R. of New Jersey J. A. Taylor, General Auditor, Philadelphia, Pa.
*	*	Central Ry. Clearing House. William Nicholson, Manager, Buffalo, N. Y.
1	586	Central Vermont Ry. W. G. Crabbe, Auditor, St. Albans, Vt.
2	1827	Chesapeake & Ohio Ry. L. F. Sullivan, Comptroller, Richmond, Va.
		C. E. Potts, Treasurer, Richmond, Va.
		O. D. James, Freight Auditor, Richmond, Va.
		G. W. Poe, Ticket Auditor, Richmond, Va.
		L. B. Enslow, Auditor Disbursements, Richmond, Va.
		J. W. Nokely, Traveling Auditor, Richmond, Va.
*	*	Chesapeake Steamship Co. R. Kemp Slaughter, Auditor, Baltimore, Md.
1	970	Chicago & Alton Ry. G. J. Pollock, Auditor, Chicago, Ill.

Votes.	Miles.	
1	948	Chicago & Eastern Illinois R. R. J. S. Ford, Secretary and Auditor, Chicago, Ill. Jno. J. Duck, Asst. Sec. and Asst. Auditor, Chicago, Ill. J. P. Reeves, Asst. Treasurer, Chicago, Ill. H. H. Crosby, Freight Accountant, Chicago, Ill. W. R. Wagner, Passenger Accountant, Chicago, 1 27 Chicago & Ill. Midland Ry. J. S. Macpherson, Auditor, 125 Monroe St., Chicago, Ill. 8 7466 Chicago & North-Western Ry. M. M. Kirkman, Vice-President, Chicago, Ill. W. F. Van Bergen, Ticket Auditor, Chicago, Ill. J. O. Clifford, Freight Auditor, Chicago, Ill. E. J. Bloodgood, Asst. Freight Auditor, Chicago, Ill. J. C. Hunter, Auditor Freight Overcharge Claims, Chicago, Ill. H. W. McFarlane, Assistant Ticket Auditor, Chicago, Ill. Frank M. Luce, Auditor Car Accounts, Chicago, Ill. H. A. Lamoree, Asst. Auditor Car Accts., Chicago, Ill. J. W. branch, Gen. Trav. Auditor, Chicago, Ill. J. L. Burgess, Gen. Traveling Auditor, Chicago, Ill. W. J. Schatz, Auditor R. R. Accounts, Chicago, Ill. M. J. Clark, Secretary and Auditor, Chicago, Ill. 1 48 Chicago & Western Indiana R. R. C. I. Sturges, General Auditor, Chicago, Ill. 9 8831 Chicago, Burlington & Quincy Ry. Geo. B. Dunbar, Asst. General Auditor, Chicago, Ill. C. D. Bird, Auditor of Freight Accounts, Chicago, Ill. R. Larmer, Assistant Aud. Frt. Accts., Chicago, Ill. G. S. Cooper, Auditor Ticket Accounts, Chicago, Ill. Fred Clark, Car Accountant, Chicago, Ill. C. B. & Q. Chicago, Burlington & Quincy Ry., Lines West of Missouri River. W. P. Durkee, Auditor, Omaha, Neb. W. Randall, Freight and Ticket Auditor, Omaha, Neb. H. D. Foster, Asst. Auditor, Omaha, Neb. J. D. Shields, Asst. Frt. & Tkt. Aud., Omaha, Neb. 1 254 Chicago, Cincinnati & Louisville R. R. ... F. D. Hodgson, Auditor, Cincinnati, O.

Votes.	Miles.	
2	1468	Chicago Great Western Ry. C. O. Kalman, Auditor, St. Paul, Minn.
1	45	Chicago, Indiana & Eastern Ry. A. B. Abbott, Auditor, Muncie, Ind
1	328	Chicago, Indiana & Southern R. R. R. M. Huddleston, Auditor, Cleveland, Ohio.
1	75	Chicago Junction Ry. C. C. Chace, Auditor, Chicago, Ill.
1	592	Chicago, Indianapolis & Louisville Ry. Jos. L. Doherty, Auditor, Chicago, Ill.
8	7301	Chicago, Milwaukee & St. Paul Ry. W. N. D. Winne, General Auditor, Chicago, Ill.
		W. F. Dudley, Assistant General Auditor, Chicago, Ill.
		J. R. Brice, Freight Auditor, Chicago, Ill.
		P. Tyrrell, Ticket Auditor, Chicago, Ill.
1	308	Chicago, Lake Shore & Eastern Ry. F. M. Sutton, Auditor, Chicago, Ill.
1	253	Chicago, Peoria & St. Louis Ry. H. W. Berger, Auditor, Springfield, Ill.
7	6926	Chicago, Rock Island & Pacific Ry. F. Nay, General Auditor, Chicago, Ill.
		W. H. Burns, Asst. Gen. Auditor, Chicago, Ill.
		G. H. Crosby, Secretary and Treasurer, Chicago, Ill.
		C. F. Balch, Auditor Disbursements, Chicago, Ill.
		C. G. Weaver, Auditor Freight Traffic, Chicago, Ill.
		L. K. Luff, Asst. Aud. Freight Traffic, Chicago, Ill.
		A. Hernany, Auditor Passenger Traffic, Chicago, Ill.
		A. Temple, Asst. Aud. Pass. Traffic, Chicago, Ill.
		R. A. Grout, Traveling Auditor, Chicago, Ill.
C. R. I. & P.		Henry Lucas, Auditor, Ft. Worth, Tex.
2	1712	Chicago, Rock Island & Gulf Ry.
		Chicago, St. Paul, Minneapolis & Omaha Ry. L. A. Robinson, Comptroller, St. Paul, Minn.
1	102	Chicago Terminal Transfer R. R. Co. C. Jensch, Chief Accounting Clerk, St. Paul, Minn.
4	3436	Cincinnati, Hamilton & Dayton Ry., and Pere Marquette R. R. F. B. Huntington, Comptroller, Chicago, Ill.
		J. L. Cramer, Comptroller, Cincinnati, O.
		A. J. Anderson, Asst. Auditor, Passenger Traffic, Cincinnati, O.
		C. S. Sikes, Auditor Freight Traffic, Cincinnati, O.
		F. A. Deverell, Auditor Disbursements, Cincinnati, O.
		J. E. Howard, Treasurer, Cincinnati, O.

Votes.	Miles.	
1	46	Cincinnati, Lebanon & Northern Ry. Clay Rockwell, Auditor, Cincinnati, O.
1	647	Cincinnati, New Orleans & Texas Pacific Ry. and Alabama Gt. Southern Ry. M. F. Molloy, Auditor, Cincinnati, O.
1	221	Cleveland, Akron & Columbus Ry. F. H. Reeves, Auditor, Cleveland, O.
3	2329	Cleveland, Cincinnati, Chicago & St. Louis Ry. P. A. Hewitt, Auditor, Cincinnati, O.
		E. P. Higgins, Auditor Disbursements, Cincinnati, O.
		E. E. Kruthoffer, Freight Accountant, Cincinnati, O.
		F. M. Brine, Ticket Accountant, Cincinnati, O.
		Jas. W. Hewitt, Chief Traveling Auditor, Indianapolis, Ind.
*		Clyde Steamship Co. of Philadelphia Geo. W. Quigley, Auditor Freight Receipts, Philadelphia, Pa.
2	1134	Colorado & Southern Ry. J. H. Bradbury, Gen'l Auditor, Denver, Colo.
1	165	Colorado & Wyoming Ry. J. A. Writer, Auditor, Denver, Colo.
1	336	Colorado Midland R. R. W. S. Wing, Auditor, Denver, Colo.
1	143	Colo. Spgs. & Cripple Creek Dist. Ry., Midland Terminal Ry. and Florence & Cripple Creek R. R. L. F. Linney, Auditor, Colorado Springs, Colo.
*		Continental Line, The Central States Dispatch T. H. Noonan, General Manager, Cincinnati, O.
1	115	Copper Range R. R. D. W. Bennett, C. C. Freight Accounts, Houghton, Mich.
1		Crystal River R. R. W. P. Peabody, C. C. Accounts, Denver, Colo.
1	32	Delaware & Hudson Co. A. I. Culver, Second Vice-Prest, New York City.
1	845	Delaware & Hudson Co. L. H. Stewart, Comptroller, Albany, N. Y.
		W. H. Davies, Asst. Comptroller, New York, N. Y.
		J. B. Brownell, Auditor Traffic Accounts, Albany, N. Y.
1	59	Deepwater Ry. J. S. Owen, Chief Accountant, Norfolk, Va.
1	958	Delaware, Lackawanna & Western R. R. G. E. Hustis, General Auditor, New York City.
		Bertram Young, Auditor Frt. and Ticket Accounts, New York, N. Y.
		C. C. Hubbell, Auditor Miscellaneous Receipts, New York, N. Y.
		W. G. Van De Water, Auditor Disbursements, New York, N. Y.

Votes.		Miles.	
3	2712	Denver & Rio Grande R. R. and Rio Grande Western R. R.	Stephen Little, Comptroller, New York City. E. R. Murphy, General Auditor, Denver Colo. S. C. Mathews, Asst. Gen. Auditor, Denver Colo. F. M. Dewees, Auditor Freight Receipts, Denver, Colo. J. F. Howe, Auditor Passenger Receipts, Denver, Colo. J. L. Soule, Auditor, Enid, O. T. D. C. McIntyre, Gen'l Agent, Cleveland, O. C. E. Glass, Accountant, Detroit, Mich.
A. T. & S. F.		Denver, Enid & Gulf R. R.	W. D. Gray, Auditor, Toledo, O.
* 1	261	Detroit & Cleveland Steam N. Co.	H. Johnson, Auditor, Duluth, Minn.
1	728	Detroit & Mackinac Ry.	A. E. Delf, Auditor, Marquette, Mich.
1		Detroit, Toledo & Ironton Ry. and Ann Arbor R. R.	J. H. Kennedy, Auditor, Gulf, N. C.
1	161	Duluth & Iron Range R. R.	E. Thomson, Auditor, Durham, N. C.
1	593	Duluth, So. Shore & Atlantic Ry.	C. K. Mullings, Treasurer and Auditor, Covington, La.
1	37	Durham & Charlotte R. R.	C. F. Owens, Chief Accountant, El Oro, Estado de Mexico.
1	61	Durham & Southern Ry.	W. F. Crane, Gen. Auditor, 99 John St., New York, N. Y.
1	36	East Louisiana R. R.	A. L. Hawley, Auditor, Bisbee, Ariz.
1	40	El Oro Mining & Ry. Co.	F. W. Sutton, Auditor, Chicago, Ill.
1	808	El Paso & Southwestern R. R., Morenci Southern Ry. and Nacozari R. R.	M. P. Blauvelt, Comptroller, New York, N. Y.
1	206	Elgin, Joliet & Eastern Ry.	C. P. Crawford, Auditor, New York, N. Y.
3	2553	Erie Railroad	D. W. Bigoney, Treasurer, New York City. F. A. Clark, Auditor Traffic, New York City. C. D. Ward, Assistant Auditor Traffic, New York City, N. Y. J. G. Livengood, Auditor Disbursements, New York City, N. Y.
* 1		Erie & Western Transportation Co.	W. J. Boddy, Auditor, Philadelphia, Pa.
1	11	Erie & Michigan Ry. and Nav. Co.	J. J. Twichell, Auditor, Chicago.
1	310	Evansville & Terre Haute R. R.	F. R. Austin, Acting Auditor, Evansville, Ind.

Votes.	Miles.	
..	...	Ferguson Contracting Co. A. L. Richmond, Auditor, 69 Wall St., New York, N. Y.
1	503	Florida East Coast Ry. W. H. Chambers, General Auditor, St. Augustine, Fla.
1	86	Fonda, Johnstown & Gloversville R. R. L. K. Brown, Auditor, Gloversville, N. Y.
1	454	Fort Worth & Denver City R. R. S. M. Hudson, Auditor, Fort Worth, Texas.
1	216	Fort Smith & Western R. R. H. B. Herendeen, Auditor, Ft. Smith, Ark.
*	*	Galena Oil Co. C. C. Steinbrenner, Auditor Railway Accounts, Franklin, Pa.
2	1782	Galveston, Harrisburg & San Antonio Ry., etc. G. R. Cottingham, Auditor, Houston, Tex. B. G. Bartholomew, Frt. Auditor, Houston, Tex. F. J. Cox, Auditor Pass. Accts., Houston, Tex.
1	50	Galveston, Houston & Henderson R. R. J. E. O'Neill, Auditor, Galveston, Tex.
1	324	Georgia R. R. Carlton Hillyer, Auditor, Augusta, Ga.
1	395	Georgia Southern & Florida Ry. W. F. Buchannon, Auditor, Macon, Ga.
1	582	Grand Rapids & Indiana R. R. R. R. Metheny, Secretary and Auditor, Grand Rapids, Mich.
5	4639	Grand Trunk System H. W. Walker, General Auditor, Montreal, Quebec.
7	6501	Great Northern Ry. R. I. Farrington, Second Vice-President, St. Paul, Minn. J. G. Drew, Comptroller. F. E. Draper, Auditor, St. Paul, Minn.
1	290	Green Bay & Western Ry. F. H. Parker, Auditor Freight Receipts, St. Paul, Minn.
1	70	Gulf & Interstate Ry. Co. of Texas Geo. E. Deyo, Acting Auditor, Galveston, Tex.
1	307	Gulf & Ship Island R. R. Elisha Gee, Auditor, Gulfport, Miss.
A. T. & N. F.		Gulf, Colorado & Santa Fe Ry. D. E. Shuckhart, Auditor, Galveston, Texas. A. C. Torbert, Secretary and Treasurer, Galveston, Texas.
2	1020	Houston & Texas Cent. R. R., Houston, East & West Tex. Ry. and Houston & Shreveport Ry. C. C. Barry, Auditor, Houston, Texas.
1	67	Huntingdon & Broad Top Mountain R. R. & Coal Co. J. P. Donaldson, Secretary and Treasurer, Philadelphia, Pa.

Notes	Miles.	
6	5638	Illinois Central R. R. and Yazoo & Miss. Valley R. R. J. F. Titus, Assistant to President, Chicago, Ill. Con. F. Krebs, Comptroller, Chicago, Ill. Clarence W. Moore, Auditor Disbursements, Chicago, Ill. A. D. Joslin, Auditor Passenger Receipts, Chicago, Ill. J. F. Shepherd, Auditor of Freight Receipts, Chicago, Ill. F. H. Guenther, Auditor, Chicago, Ill. W. W. Vincent, Auditor, Chicago, Ill.
1	125	Illinois, Iowa & Minn. Ry.
1	27	Illinois Northern Ry.
1	42	Indiana, Columbus & Eastern Traction Co., Lima & Toledo Traction Co., and Columbus & Lake Mich. R. R. F. A. Healy, Secretary and Treasurer, Traction Bldg., Cincinnati, O. John Stewart, Auditor, Chicago, Ill. J. E. Merion, Auditor, Indianapolis, Ind.
1	85	Indiana Harbor R. R.
1	13	Indianapolis Union Ry. S. L. Shannon, Comptroller and Treasurer, Moncton, N. B.
2	1449	Intercolonial Ry. of Canada W. L. Maury, Auditor, Palestine, Texas.
2	1160	International & Grt. Northern R. R. F. M. Hutchinson, C. C. Freight Accounts, Palestine, Texas.
1	736	Inter-Oceanic Ry. of Mexico A. L. Buddee, Chief Accountant, City of Mexico.
1	17	Kansas City Belt Ry. C. C. Ripley, Auditor, Kansas City, Mo.
1	155	Kan. City, Clinton & Springfield Ry. E. M. Smith, Auditor and Treasurer, Springfield, Mo.
1	758	Kansas City Southern Ry. R. J. McCarty, Auditor, Kansas City, Mo. W. V. Bolman, Asst. Auditor, Kansas City, Mo. F. W. Meyer, Frt. and Passr. Acct., Kansas City, Mo.
1	406	Kansas City, Mexico & Orient. Neal C. Doran, Secretary and Auditor, Kansas City, Mo.
1	16	Kentucky Valley R. R. I. H. Wheatcroft, President and Gen. Mgr., Providence, Ky.
1	20	Keweenaw Central R. R. F. W. Taylor, Auditor, Hancock, Mich.
1	886	Lake Erie & Western R. R. W. A. Wildhack, Auditor, Indianapolis, Ind.
2	1520	Lake Shore & Mich. Southern Ry. R. M. Huddleston, Auditor, Cleveland, O. F. A. Wyman, Auditor Passenger Receipts, Cleveland, O. M. C. Tully, Auditor Freight Receipts, Cleveland, O. P. L. Fisher, Auditor Disbursements, Cleveland, Ohio.

Votes.	Miles.	
1	160	Lake Superior & Ishpeming Ry., Munising Ry. and Marquette & Southern Ry.
Un. Pac.		Leavenworth, Kansas & West. Ry. H. A. St. John, Auditor, Marquette, Mich.
		Howard M. Engelman, Auditor and Assistant Treasurer, Leavenworth, Kas.
		Erastus Young, General Auditor, Omaha, Neb.
1	99	Lehigh & Hudson River Ry. F. F. Wildrick, Auditor, Warwick, N. Y.
1	175	Lehigh & New England R. R. H. F. Baker, Secretary and Treasurer, Philadelphia, Pa.
*	*	Lehigh Coal & Nav. Co. E. M. Reynolds, Auditor, Philadelphia, Pa.
2	1443	Lehigh Valley R. R. G. N. Wilson, General Auditor, Philadelphia, Pa.
		R. S. Dousman, Auditor Traffic, Philadelphia, Pa.
		J. I. Morrison, Auditor Disbursements, Philadelphia, Pa.
1	94	Lexington & Eastern R. R. Winfield C. Scott, Chief Clerk Aud. Traffic, Philadelphia, Pa.
*	*	G. Copland, Auditor, Lexington, Ky.
1	77	Live Poultry Transportation Co. A. W. Kratzer, Chief Clerk Auditor, Lexington, Ky.
		John R. Gott, Secretary and Treasurer, Chicago, Ill.
P. R. R.		and P. B. & W. Ry. E. W. Stewart, Auditor, Hot Springs, Ark.
1	*	Long Island R. R. A. B. Bierck, Auditor, 263 Fifth Ave., New York.
1	226	Los Angeles Pacific Co. Geo. L. Bugbee, Auditor, Los Angeles, Cal.
1	1	Louisiana & Arkansas Ry. L. S. Carroll, Auditor, Texarkana, Tex.
1	76	Louisiana Central R. R. E. V. Ingals, Auditor, Kansas City, Mo.
5	4287	Louisville & Nashville R. R. A. W. Morris, Second Vice-President, 71 Broadway, New York.
		Chas. Haydon, Comptroller, Louisville, Ky.
		Chas. A. Lutz, Assistant Comptroller, Louisville, Ky.
		Geo. Becker, Auditor of Receipts, Louisville, Ky.
		R. E. Sewell, Auditor Disbursements, Louisville, Ky.
		G. B. Reeves, C. C. Auditor Disbursements, Louisville, Ky.
1	217	Louisville, Henderson & St. Louis Ry.
		Co. Geo. H. Lamkin, Auditor, Louisville, Ky.
1	92	Macon, Dublin & Savannah R. R. C. G. Smith, Auditor, Macon, Ga.

Votes.	Miles.			
1	* * *	Maine Central Ry. Co.	G. S. Hobbs,	Comptroller and General Auditor, Portland, Me.
1	*	Merchants' and Miners' Transportation Co.	O. B. Bidwell, Jr.,	Auditor, Baltimore, Md.
1	53	Manistique, Marquette & Northern R. R. E. F.	H. Babinette,	Treasurer, Manistique, Mich.
1	*	Mexican-American Steamship Co.	F. N. Lukin,	Secretary-Treasurer, New Orleans, La.
4	3403	Mexican Central Ry.	W. H. Dudley,	Comptroller, 25 Broad St., New York, N. Y.
			W. A. Frost,	General Auditor, City of Mexico.
1	919	Mexican International R. R.	J. A. Hendry,	Assistant Treasurer, Ciudad Porfirio Diaz, Mexico.
2	1792	Michigan Central R. R.	J. E. Dennison,	Auditor, Detroit, Mich.
			A. J. Burr,	Auditor, Detroit, Mich.
			F. O. Waldo,	Assistant Auditor, Detroit, Mich.
			Thos. Edson,	Auditor Freight Accounts, Detroit, Mich.
			H. J. Broderick,	Auditor Passenger Accounts, Detroit, Mich.
1	309	Midland Valley R. R.	N. B. Lefebvre,	Auditor Disbursements, Detroit, Mich.
1	65	Minneapolis & Rainy River Ry.	A. W. Lefebvre,	Auditor, Fort Smith, Ark.
1	1382	Minneapolis & St. Louis Ry. and Iowa Central Ry.	F. A. Bill,	Secretary, Minneapolis, Minn.
3	2217	Minneapolis, St. Paul & Sault Ste. Marie Ry.	L. G. Scott,	Auditor, Minneapolis, Minn.
1	84	Miss. Central R. R.	C. W. Gardner,	Auditor, Minneapolis, Minn.
1	55	Miss. River & Bonne Terre Ry.	O. R. Bilbro,	Auditor and Cashier, Hattiesburg, Miss.
4	3072	Missouri, Kansas & Texas System	Geo. A. Nees,	Auditor, Bonne Terre, Mo.
			R. W. Maguire,	Comptroller, St. Louis, Mo.
			W. L. Seelig,	Auditor, St. Louis, Mo.
M. K. & T.		Missouri, Kansas & Texas Ry. of Texas.	Wm. O'Connell,	Auditor, Dallas, Texas.
7	6339	Missouri Pacific Ry.	S. B. Schuyler,	General Auditor, St. Louis, Mo.
			E. M. Curtis,	Assistant General Auditor, St. Louis, Mo.
			H. H. McIntyre,	Auditor Passenger Receipts, St. Louis, Mo.
			E. H. Lycett,	Auditor Disbursements, St. Louis, Mo.
			Wm. Q. Morcom,	Auditor, Freight Receipts, St. Louis, Mo.

	Miles.		
1	33	Missouri River & North-Western Ry.	J. S. M. Goodloe, Comptroller, Columbus, O.
1	926	Mobile & Ohio R. R.	W. S. Cooke, Auditor, Mobile, Ala.
1	402	Mobile, Jackson & Kansas City R. R.	J. F. Ingalls, Acting Auditor, Mobile, Ala.
1	59	Monongahela R. R.	C. K. Elder, Auditor, Brownsville, Pa.
1	30	Monongahela Connecting Ry. Co.	J. L. Moore, Auditor, Pittsburgh, Pa.
1	45	Montpelier & Wells River R. R.	A. W. Prescott, Auditor, Montpelier, Vt.
1	553	Morgans' Louisiana & Texas R. R. & S. S. Co., Etc.	T. O. Edwards, Auditor, New Orleans, La.
1	29	Muscataine North & South R. R.	Geo. Reeder, Auditor, Muscatine, Ia.
*	*	Mutual Transit Co.	W. R. Evans, Auditor, Buffalo, N. Y.
2	1230	Nashville, Chattanooga & St. Louis Ry.	E. F. P. Pool, Comptroller, Nashville, Tenn.
			L. K. Wenning, Auditor Receipts, Nashville, Tenn.
			J. H. McEwen, Auditor Disbursements, Nashville, Tenn.
1	508	New Orleans & Northeastern R. R., Alabama & Vicksburg Ry. and Vicksburg, Shreveport & Pacific Ry.	Larz A. Jones, Auditor, New Orleans, La.
*	*	New York & Texas S. S. Co.	W. A. Doty, Jr., Freight Auditor, 129 Front St., New York, N. Y.
4	3779	New York Central & Hudson River R. R.	R. A. White, Auditor, New York City.
			Wm. T. McCulloch, Auditor Freight Accounts, New York City.
			J. L. Ferris, Auditor Passenger Account, New York City.
			C. H. Chambers, Auditor Disbursements, New York City.
1	523	New York, Chicago & St. Louis Ry.	H. V. Fountain, Auditor, Cleveland, O.
3	2057	New York, New Haven & Hartford Ry.	H. M. Kochersperger, Vice President, New Haven, Conn.
1	112	New York, Phila. & Norfolk Ry.	H. C. Carlile, Auditor, Philadelphia, Pa.
1	36	Niagara, St. Catharines & Toronto Ry.	D. J. McIntosh, Accountant, St. Catharines, Canada.
2	1876	Norfolk & Western Ry.	J. W. Cox, Comptroller, Roanoke, Va.
			Walter Macdowell, Auditor Receipts, Roanoke, Va.
			W. H. Wilson, Auditor Disbursements, Roanoke, Va.
1	408	Norfolk & Southern Ry.	H. C. Mackay, Comptroller, Norfolk, Va.
			W. L. Bird, Auditor, Norfolk, Va.

Votes.	Miles.	
* 1	116	Norfolk & Washington S. B. Co. J. G. Williams, Auditor, Washington, D. C.
6	5872	Northern Alabama Ry. A. H. Plant, Auditor, Washington, D. C.
		Northern Pacific Ry. H. A. Gray, Comptroller, St. Paul, Minn.
		W. G. Johnson, Asst. Comptroller, St. Paul, Minn.
		W. Richards, Auditor Freight Receipts, St. Paul, Minn.
		G. Sherriff, Auditor Pass. Recs., St. Paul, Minn.
		G. J. Mayer, Auditor Disbursements, St. Paul, Minn.
		E. O. Parks, Auditor Supplies & Mech. Accts., St. Paul, Minn.
		W. S. Taylor, Auditor Agencies, St. Paul, Minn.
*	*	Ocean Steamship Co. of Savannah. W. D. Beymer, Auditor, Savannah.
*	*	Old Dominion Steamship Co. E. E. Palen, 81 Beach St., New York City.
1	32	Omaha Bridge & Terminal Railway Co. John R. Webster, Secretary and Treasurer, Omaha, Neb.
Un. Pac.		Oregon R. R. & Navigation Co., Etc. Erastus Young, General Auditor, Omaha, Neb.
		Ralph Blaisdell, Auditor, Portland, Ore.
		C. Venstrand, C. C. Frt. Accounts, Portland, Ore.
		A. Gavin, C. C. Pass. Accounts, Portland, Ore.
Un. Pac.		Oregon Short Line R. R., Etc. Erastus Young, General Auditor, Omaha, Neb.
		C. J. McNitt, Auditor, Salt Lake City, Utah.
		J. Cruickshank, C. C. Pass. Accts., Salt Lake City, Utah.
		H. A. Joplin, C. C. Frt. Accts., Salt Lake City, Utah.
		F. C. Bliss, C. C. Disbursements, Salt Lake City, Utah.
1	62	Orange & Northwestern R. R. P. Baber, Auditor, Orange, Tex.
1	111	Pacific & Arctic Ry. & Navigation Co. W. B. King, Auditor, Skagway, Alaska.
*	*	Pacific Coast Steamship Co. J. D. Anos, Auditor, San Francisco, Cal.
*	*	Pacific Electric Ry. G. W. Mulks, Auditor, Los Angeles, Cal.
*	*	Pacific Mail S. S. Co., San Francisco & Portland S. S. Co., & Portland & Asiatic S. S. Co. H. E. A. Railton, Auditor, San Francisco, Cal.
1	50	Panama R. R. E. S. Benson, Gen'l Auditor, Washington, D. C.
*	*	Patterson Transfer Co. Cyrus Garnsey, Jr., Gen. Mgr., Sec. and Treas., Memphis, Tenn.

Votes. Miles.		
A. T. & S. F. *	Pecos Valley Lines.....	A. E. Meyer, Auditor, Amarillo, Tex.
8	Peninsular & Occidental S. S. Co.	Roy Rainey, Auditor, Jacksonville, Fla.
	Pennsylvania R. R.	M. Riebenack, Comptroller, Philadelphia, Pa.
		E. A. Stockton, Assistant Comptroller, Philadelphia, Pa.
		Jefferson Justice, Assistant to Comptroller, Philadelphia, Pa.
		J. S. Donaldson, Auditor of Misc. Receipts and Accounts, Philadelphia, Pa.
		F. E. Shallenberger, Asst. Audr. of Misc. Receipts and Accounts, Philadelphia, Pa.
		A. J. Gillingham, Auditor of Passenger Receipts, Philadelphia, Pa.
		M. Homer, Asst. Auditor of Passenger Receipts, Philadelphia, Pa.
		J. D. Greene, Auditor of Disbursements, Philadelphia, Pa.
		H. C. McKeever, Auditor of Merchandise Freight Receipts, Philadelphia, Pa.
		J. F. Reynolds, Auditor, Empire and Anchor Lines, Philadelphia, Pa.
3	2861 Penn. Lines West of Pittsburgh	J. W. Renner, Comptroller, Pittsburg, Pa.
		A. McElevay, Assistant Comptroller, Pittsburg, Pa.
		Jno. B. Brittain, First Assistant to Comptroller, Pittsburg, Pa.
		J. W. Orr, Second Assistant to Comptroller, Pittsburg, Pa.
		T. H. B. McKnight, Treasurer, Pittsburg, Pa.
		J. M. Lyon, Auditor Freight Receipts, Pittsburg, Pa.
		D. C. Copperstone, Auditor Disbursements, Pittsburg, Pa.
		C. S. Covert, Auditor Pass. Receipts, Pittsburg, Pa.
		A. P. Griest, Auditor, Ore and Coal Freight Receipts, Pittsburg, Pa.
1	17-18 Peoria & Pekin Union Ry	H. K. Pinkney, Auditor, Peoria, Ill.
2	1477 Philadelphia & Reading Ry	G. Ziegler, Comptroller, Philadelphia, Pa.
		J. E. Price, Auditor Disbursements, Philadelphia, Pa.
		C. H. Quarles, Auditor Passenger Traffic, Philadelphia, Pa.
		W. B. Scott, Auditor Merchandise Traffic, Philadelphia, Pa.
		G. C. Thompson, Auditor of Coal Traffic, Philadelphia, Pa.

Votes.	Miles.	
1	23	Pittsburgh, Chartiers & Youghiogheny Ry
1	191	Pittsburgh & Lake Erie R. R. R. T. Hill, Secretary and Accountant, Pittsburgh, Pa.
1	215	Pittsburgh, Shawmut & Northern R. R.... E. H. Kennedy, Auditor, Pittsburgh, Pa.
1	111	Portland & Rumford Falls Ry. and Rumford Falls & Rangeley Lakes R. R. A. P. Bixler, Asst. Auditor, Pittsburgh, Pa.
*	*	B. S. Robinson, Auditor, Portland, Me.
1	144	Quebec, Montreal & Southern Ry. F. C. N. Robertson, Auditor, Chicago, Ill.
1	266	Quincy, Omaha & Kansas City R. R. J. C. Anderson, Auditor, Montreal, Quebec.
*	*	Richelieu & Ontario Navigation Co.... W. S. Thompson, Auditor, Kansas City, Mo.
1	123	Richmond, Fredericksburg & Potomac R. R. and Washington Southern Ry Jos. E. Cox, Auditor, Richmond, Va.
*	*	D. K. Kellogg, Asst. Treasurer, Richmond, Va.
1	468	Rutland R. R. R. W. & O. Fast Freight Line. G. H. Clune, Auditor and Treasurer, Rochester, N. Y.
1	313	St. Joseph & Grand Island Ry. E. J. Mitchell, Accountant, Boston, Mass.
1	104	St. Louis & Hannibal Ry., M. H. Chamberlin, Auditor, Rutland, Vt.
5	4728	St. Louis & San Francisco Ry. F. C. Uhlman, Auditor, St. Joseph, Mo.
		Alexander Douglas, Vice-President and Gen. Auditor, St. Louis, Mo.
		W. P. Newton, Assistant General Auditor, St. Louis, Mo.
		H. J. Cronin, Auditor Disbursements, St. Louis, Mo.
		J. D. Nettleship, Auditor Freight Accounts, St. Louis, Mo.
		T. J. Heath, Auditor Ticket Accounts, St. Louis, Mo
		F. H. Hamilton, Secretary-Treasurer, St. Louis, Mo.
1	106	St. Louis, Rocky Mountain & Pacific Ry. A. H. Officer, Auditor, Raton, N. M.
1	321	St. Louis, San Francisco & Texas Ry., E. B. Pierce, Auditor, Ft. Worth, Tex.
		and Ft. Worth & Rio Grande Ry .. O. H. Bowser, C. C. Disbursements, Ft. Worth, Tex.

Votes.	Miles.		
2	1452	St. Louis Southwestern Ry. System	S. C. Johnson, General Auditor, St. Louis, Mo. R. E. Kimbell, Assistant General Auditor, St. Louis, Mo. Charlton Messick, Chief Clerk Freight and Ticket Accounts, St. Louis, Mo.
1		San Antonio & Aransas Pass R. R.	R. D. Cobb, Auditor, St. L. S. W. Ry of Texas, Tyler, Texas. S. W. Greaves, Chief Clerk Auditor, Tyler, Tex. J. W. Terry, Auditor, San Antonio, Texas.
2	1043	San Pedro, Los Angeles & Salt Lake R. R.	J. Hamer, Chief Clerk, Auditor, San Antonio, Texas.
A. T. & S. F.		Santa Fe, Prescott & Phoenix Ry	H. I. Bettis, Auditor, Los Angeles, Cal.
3	2905	Seaboard Air Line Ry	G. C. West, Auditor, Prescott, Ariz.
1		Sierra Ry. Co. of California	T. W. Roby, Comptroller, Portsmouth, Va.
*		Southern Express Co.	B. B. McCaa, Auditor Freight Rects., Portsmouth, Va. C. N. Hamblin, Auditor, Jamestown, Cal.
Un. Pac.		Southern Pacific Co. (Pacific System)	C. L. Loop, 2nd Vice-President, Chattanooga, Tenn. F. J. Virgin, Auditor, Chattanooga, Tenn. Erastus Young, General Auditor, Omaha, Neb. Wm. Mahl, Comptroller, New York City.
*		Southern Pacific Co., Atlantic S. S. Lines	C. B. Seger, Auditor, San Francisco, Cal.
8	7263	Southern Railway Co.	C. J. Wilder, Assistant Auditor, San Francisco, Cal. G. E. Bissonnet, Ticket Auditor, San Francisco, Cal. D. W. Hershburg, Freight Auditor, San Francisco, Cal. R. Adams, Auditor Disbursements, San Francisco, Cal.
			W. C. Parker, Auditor, Pier 25, North River, New York, N. Y. A. H. Plant, Comptroller, Washington, D. C. E. H. Kemper, Auditor, Washington, D. C. C. B. Hayes, Asst. Auditor, Washington, D. C. J. J. Wingfield, Ticket Auditor, Washington, D. C. E. T. Jones, Auditor Revenue, Washington, D. C. H. H. Laughton, Auditor Disbursements, Washington, D. C.

Votes.	Miles.	
1	81	Spokane & Inland Empire R. R. H. B. Ferris, Treasurer, Spokane, Wash.
*	*	Star Union Line Jno. T. Denniston, Auditor, Pittsburgh, Pa.
		T. F. Brown, Asst. Auditor, Pittsburgh, Pa.
1	47	Stanley, Merrill & Phillips Ry. F. H. L. Cotten, Auditor, Lock Box 553, Eau Claire, Wis.
1	29	Staten Island Rapid Transit Ry. Co. Geo. J. Brown, Auditor, New York City.
		E. Curry, Treasurer, New York City.
1	103	Susquehanna & New York R. R. J. Morrison Rhen, Chief Accountant, Williamsport, Pa.
1	68	Tacoma Eastern R. R. Samuel Wilson, Auditor, Tacoma, Wash.
1	347	The Hocking Valley Railway Co. L. P. Ecker, Auditor, Columbus, O.
		I. L. Godfrey, C. C. Auditor, Columbus, O.
1	138	Temiskaming & Northern Ontario Ry. A. J. McGee, General Accountant, Toronto, Canada.
1	4	Terminal R. R. Ass'n of St. Louis C. A. Vinnege, Auditor, St. Louis, Mo.
		H. D. Heuer, Assistant Auditor, St. Louis, Mo.
1	242	Terre Haute & Indianapolis R. R. W. S. Roney, Auditor, Terre Haute, Ind.
1	81	Texarkana & Ft. Smith Ry. E. P. Hall, Auditor, Texarkana, Tex.
2	1448	Texas & Pacific Ry. R. Fenby, Auditor, Dallas, Tex.
		E. W. Tower, Assistant Auditor, Dallas, Texas.
A. T. & S. F.		Texas & Gulf Ry. S. B. Jones, Auditor, Longview, Tex.
1	125	Texas Midland R. R. T. E. Corley, Auditor, Terrell, Texas.
1	436	Toledo & Ohio Central Ry. J. Landgraf, Jr., Auditor, Toledo, O.
1	80	Toledo & Western Ry. Mark R. Dickey, Auditor, Sylvania, O.
1	248	Toledo, Peoria & Western Ry. E. D. Usner, Secretary and Treasurer, Peoria, Ill.
1	450	Toledo, St. Louis & Western R. R. W. D. Tucker, Gen. Auditor, Toledo, O.
1	113	Tonopah & Goldfield R. R. A. J. Lyon, Auditor, Tonopah, Nev.
1	42	Ultima Thule, Arkadelphia & Miss. Ry. M. J. Hale, Auditor, Arkadelphia, Ark.
*	*	United States Express Co. J. L. Tate, General Auditor, Jersey City, N. J.
12	11933	Union Pacific R. R. Erastus Young, General Auditor, Omaha, Neb.
		H. J. Stirling, Auditor, Omaha, Neb.
		R. Anderson, Auditor Disbursements, Omaha, Neb.
		F. B. Southard, Auditor Passenger Accounts, Omaha, Neb.
		W. H. Anderson, Freight Auditor, Omaha, Neb.

